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Illinois Register

Rules of Governmental Agencies

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published by
George H. Ryan
Secretary of State

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INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category. Rulemaking activity consists of proposed or adopted new rules or amendments to or repealers of existing rules, including those by emergency or peremptory action.

The *Register* also contains Executive Orders and Proclamations issued by the Governor, notices of public information required by State statute, and activities (meeting agendas, Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State agencies. In addition, the *Register* contains a Cumulative Index listing alphabetically by agency the Parts (sets of rules) on which rulemaking activity has occurred in the current *Register* volume and a Sections Affected Index listing, by Title of the *Illinois Administrative Code*, each Section (including supplementary material) of a Part on which rulemaking activity has occurred in the current volume. Both indices are action coded and are designed to aid the public in monitoring rules.

The *Register* will serve as the update to the *Illinois Administrative Code*, a compilation of the rules of State agencies. The most recent edition of the *Code* along with the *Register* comprise the most current accounting of the State agencies' rules.

The *Illinois Register* is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, pars. 1001 et seq., as amended).

REGISTER PUBLICATION SCHEDULE 1993

Material Rec'd after 4:30 p.m. on:	And before 4:30 p.m. on:	Will be in Issue #:	Published on:	Material Rec'd after 4:30 p.m. on:	And before 4:30 p.m. on:	Will be in Issue #:	Published on:
Dec. 16, 1992	Dec. 23, 1992	1	(Mon.) Jan. 4, 1993	June 22, 1993	June 29, 1993	28	July 9, 1993
Dec. 23, 1992	Dec. 30, 1992	2	Jan. 8, 1993	June 29, 1993	July 6, 1993	29	July 16, 1993
Dec. 30, 1992	Jan. 5, 1993	3	Jan. 15, 1993	July 6, 1993	July 13, 1993	30	July 23, 1993
Jan. 5, 1993	Jan. 12, 1993	4	Jan. 22, 1993	July 13, 1993	July 20, 1993	31	July 30, 1993
Jan. 12, 1993	Jan. 19, 1993	5	Jan. 29, 1993	July 20, 1993	July 27, 1993	32	Aug. 6, 1993
Jan. 19, 1993	Jan. 26, 1993	6	Feb. 5, 1993	July 27, 1993	Aug. 3, 1993	33	Aug. 13, 1993
Jan. 26, 1993	Feb. 2, 1993	7 (Tues.)	Feb. 16, 1993	Aug. 3, 1993	Aug. 10, 1993	34	Aug. 20, 1993
Feb. 2, 1993	Feb. 9, 1993	8	Feb. 19, 1993	Aug. 10, 1993	Aug. 17, 1993	35	Aug. 27, 1993
Feb. 9, 1993	Feb. 16, 1993	9	Feb. 26, 1993	Aug. 17, 1993	Aug. 24, 1993	36	Sept. 3, 1993
Feb. 16, 1993	Feb. 23, 1993	10	Mar. 5, 1993	Aug. 24, 1993	Aug. 31, 1993	37	Sept. 10, 1993
Feb. 23, 1993	Mar. 2, 1993	11	Mar. 12, 1993	Aug. 31, 1993	Sept. 7, 1993	38	Sept. 17, 1993
Mar. 2, 1993	Mar. 9, 1993	12	Mar. 19, 1993	Sept. 7, 1993	Sept. 14, 1993	39	Sept. 24, 1993
Mar. 9, 1993	Mar. 16, 1993	13	Mar. 26, 1993	Sept. 14, 1993	Sept. 21, 1993	40	Oct. 1, 1993
Mar. 16, 1993	Mar. 23, 1993	14	Apr. 2, 1993	Sept. 21, 1993	Sept. 28, 1993	41	Oct. 8, 1993
Mar. 23, 1993	Mar. 30, 1993	15	Apr. 9, 1993	Sept. 28, 1993	Oct. 5, 1993	42	Oct. 15, 1993
Mar. 30, 1993	Apr. 6, 1993	16	Apr. 16, 1993	Oct. 5, 1993	Oct. 12, 1993	43	Oct. 22, 1993
Apr. 6, 1993	Apr. 13, 1993	17	Apr. 23, 1993	Oct. 12, 1993	Oct. 19, 1993	44	Oct. 29, 1993
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Apr. 20, 1993	Apr. 27, 1993	19	May 7, 1993	Oct. 26, 1993	Nov. 2, 1993	46	Nov. 12, 1993
Apr. 27, 1993	May 4, 1993	20	May 14, 1993	Nov. 2, 1993	Nov. 9, 1993	47	Nov. 19, 1993
May 4, 1993	May 11, 1993	21	May 21, 1993	Nov. 9, 1993	Nov. 16, 1993	48	Nov. 29, 1993 (Mon.)
May 11, 1993	May 18, 1993	22	May 28, 1993	Nov. 16, 1993	Nov. 23, 1993	49	Dec. 3, 1993
May 18, 1993	May 25, 1993	23	June 4, 1993	Nov. 23, 1993	Nov. 30, 1993	50	Dec. 10, 1993
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June 1, 1993	June 8, 1993	25	June 18, 1993	Dec. 7, 1993	Dec. 14, 1993	52	Dec. 27, 1993 (Mon.)
June 8, 1993	June 15, 1993	26	June 25, 1993	Dec. 14, 1993	Dec. 21, 1993	1	Jan. 3, 1994 (Mon.)
June 15, 1993	June 22, 1993	27	July 2, 1993	Dec. 21, 1993	Dec. 28, 1993	2	Jan. 7, 1994

Please note: When the Register deadline falls on a State holiday, the deadline becomes 4:30 p.m. on Monday (the day before).

DEPARTMENT OF FINANCIAL INSTITUTIONS

DEPARTMENT OF FINANCIAL INSTITUTIONS

NOTICE OF PROPOSED AMENDMENTS

NOTICE OF PROPOSED AMENDMENTS

- 1) Heading of Part: Illinois Credit Union Act
- 2) Code Citation 38 Ill. Adm. Code 190
- 3) Section Number:
 - 190.35 New Section
 - 190.70 Amendment
 - 190.75 New Section
 - 190.165 Amendment
- 4) Statutory Authority: Implementing and authorized by the Illinois Credit Union Act (Ill. Rev. Stat. 1991, ch. 17, par. 4401 et seq.) [205 ILCS 305/1 et seq.]
- 5) Complete Description of the Subjects and Issues Involved:

Section 190.35 This section provides the lesser included sanction of probationary status for credit unions. Currently the rules provide for only suspension or revocation of a credit union's charter. This rule provides more flexibility for the Department and credit unions.

Sections 190.70 and 19.165 These amendments align loan loss accounting and examination for all loans with those of the National Credit Union Administration. This will preclude differences between NCUA and Department joint examination results.

Section 190.75 This rule provides guidance to credit unions regarding refinancing, extension and deferrals of credit union loans. There is currently no uniform guidance provided to credit unions.
6. Will this Proposed Rule Replace an Emergency Rule Currently in Effect?
No
- 7) Does this Rulemaking Contain an Automatic Repeal Date? No
- 8) Does this Rulemaking Contain Incorporations by Reference? No
- 9) Are there Any Other amendments Pending on this Part? No
- 10) Statement of Statewide Policy Objectives: This rulemaking does not create or expand a state mandate as defined in Section 3(b) of the State Mandate Act (Ill. Rev. Stat., 1991, ch. 85, par. 2203).

- 11) Time, Place and Manner in Which Interested Persons May Comment on this Rulemaking: The Department will accept only comments submitted on a Response Form provided by the Department. Comments must be received within forty-five days of the date of this publication.

Henry D. Sintzenich

Deputy Counsel

Department of Financial Institutions

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Springfield, Illinois 62718

(217) 782-3704

12) Initial Regulatory Flexibility Analysis:

A) Date Rule was Submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: April 16, 1993

B) Types of Small Business Affected: Credit Unions

C) Reporting, Bookkeeping or Other Procedures Required for Compliance: Only amendments to existing practices

D) Types of Professional Skills Necessary for Compliance: Accounting and Finance

The text of the amendments begin on the next page:

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TITLE 38: FINANCIAL INSTITUTIONS
CHAPTER I DEPARTMENT OF FINANCIAL INSTITUTIONSPART 190
ILLINOIS CREDIT UNION ACT

Section

190.5	Credit Union Service Organizations
190.10	Field of Membership Procedures
190.20	Hearings
190.30	Cease and Desist Procedures
190.35	Probationary Orders
190.40	Removal or Suspension Procedures
190.50	Fees
190.60	General Accounting Procedures
190.70	Loan Loss Accounting Procedures
190.75	Loan Refinancing, Extension and Deferral
190.80	Use of Electronic Data Processing
190.90	Property and Long Term Leases
190.100	Classes of Share and Special Purpose Share Accounts
190.110	Share Drafts
190.120	Bond and Insurance Requirements
190.130	Verification of Share and Loan Accounts
190.140	First Mortgage Real Estate Lending
190.150	Reverse Mortgage
190.160	Lending Limits - Other Than First Mortgage Loans
190.165	Business Loans
190.170	Group Purchasing
190.180	Investments
190.190	Liquidation
190.200	Conversion of Charter

AUTHORITY: Implementing and authorized by the Illinois Credit Union Act (Ill. Rev. Stat. 1991, ch. 17, par. 4401 et seq.) [205 ILCS 305/1 et seq.].

SOURCE: Adopted at 4 Ill. Reg. 20, p. 17, effective May 7, 1980; amended at 6 Ill. Reg. 11154, effective September 7, 1982; amended and codified at 7 Ill. Reg. 14973, effective October 26, 1983; emergency amendment at 9 Ill. Reg. 14378, effective September 11, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 16231, effective October 10, 1985; amended at 10 Ill. Reg. 14667, effective August 27, 1986; amended at 12 Ill. Reg. 10464, effective June 7, 1988; amended at 12 Ill. Reg. 17838, effective October 24, 1988; amended at 13 Ill. Reg. 15998, effective October 2, 1989; emergency amendment at 16 Ill. Reg. 12781, effective July 29, 1992, for maximum of 150 days; amended at 16 Ill. Reg. 17073, effective October 26, 1992; amended

at ____ Ill. Reg. ____, effective ____.

SECTION 190.35 Probationary Orders

a) When the Director is authorized by Section 61 of the Illinois Credit Union Act (Ill. Rev. Stat. 1991, ch. 17, par. 4462) to issue an order of suspension or removal, or initiate other action to assure the safety and soundness of a credit union, the Director may, in lieu of the foregoing, issue an order of probation placing the Credit Union in a rehabilitation status for an initial period not to exceed twelve months. At the end of the initial period of rehabilitation, the Director may order that such status be continued for additional periods. Each additional period may not exceed six months in duration.

b) A probationary order shall contain a statement of facts constituting the grounds therefore and a statement of remedial action to be undertaken by the credit union to correct the deficiencies noted.

c) Within ten days of the receipt of the Order, the Credit Union shall, in writing, either accept the Order or request that the Director withdraw the Order, along with justification for the request. Upon receipt of a request to withdraw the Order, the Director shall withdraw the Order, and may initiate any other action authorized by the Illinois Credit Union Act (Ill. Rev. Stat. 1991, ch. 17, par. 4401 et seq.) or the rules of this Part.

d) The probationary order shall expire at the end of the respective period unless the Director deems it in the best interest of the credit union to extend the probationary order for an additional period of 6 months.

e) Notwithstanding the provisions contained in this Section, the Director, during the effective period of a probationary order, is not precluded from taking any other action authorized under the Illinois Credit Union Act and the rules in this Part.

f) Nothing contained herein shall preclude the Director from withdrawing a probationary order at any time.

(Source: Added at ____ Ill. Reg. ____, effective ____.)

SECTION 190.70 Loan Loss Accounting Procedures

a) For the purpose of absorbing and reporting loan losses, all credit

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unions must establish, at a minimum, the following accounts in the general ledger:

- 1) Reserve for Loan Losses - A portion of the statutory Regular Reserve segregated and reported as a direct reduction of loans.
- 2) Provision for Loan Losses - An expense account, immediately preceding dividend expense, used to reflect the cost of losses on loans. As a minimum, adjustments to the valuation allowance for loan losses shall be made prior to the distribution or posting of any dividend to the accounts of members so that the valuation allowance established fairly presents the value of loans and probable losses for all categories of loans. The valuation allowance must encompass:
 - A) specifically identified doubtful or troubled loans;
 - B) pools of classified loans;
 - C) pools of unclassified loans (consumer credit card, mortgage, business, etc.);
 - D) pools of credit instruments (standby letters of credit and other commitments to lend, notes and contracts receivable); and
 - E) a general portion, as needed, for all other loans and credit instruments.

b) The Reserve for Loan Losses (RLL) is initially established by a one-time transfer from the Regular Reserve (RR), and is to be maintained at a level which would enable the absorption of all loans which this rule requires the credit union to charge off (this does not include loans or applicable portion of loan balances which are recoverable, as explained hereafter), and an amount computed using the past ~~six~~ five calendar years' ~~experience~~ ~~rate~~ average loss ratio and probable losses for all categories of loans. Separate RLL's are to be established for loans secured by real estate and for those loans not so secured. Except as provided herein no subsequent transfer from the Regular Reserve is permitted after the initial establishment of the Reserve for Loan Losses.

c) The ~~experience-rate~~ average loss ratio, which is ~~used to determine~~ the ~~minimum required~~ one component of the RLL, is computed by

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dividing a sum not exceeding the total of the past ~~six~~ five years' net loan losses by a sum not exceeding the total of the last ~~six~~ five years' December 31 loan balances. In the case of a new credit union not having a ~~6~~ 5-year ~~experience-rate~~ average loss ratio for loss loans, an evaluation on the available data is used.

- d) The following are the minimum criteria for determining a loss loan:
- 1) ~~Any loan delinquent in contractual payments in an amount equal to 12 or more months;~~
 - 2) ~~Any loan on which the borrower has taken bankruptcy;~~
 - 3) ~~Any loan which was previously over 12 months delinquent, has been refinanced and has subsequently become delinquent in an amount equal to 3 monthly contractual payments or more; or~~
 - 4) ~~Any account placed in the hands of a collection agency or attorney where a percentage of the collected amount is retained by the collector or attorney as a fee for the collection service, and which is delinquent or which subsequently becomes delinquent in contractual payments in an amount greater than 6 months.~~

Delinquent loans will be analyzed to determine the amount of collection problem loans and to further classify them as substandard, as doubtful or as losses.

- 1) Substandard Loans - A substandard loan is one that is inadequately protected by the current sound worth and paying capacity of the obligor or of the collateral pledged, if any. Loans classified substandard have a well defined weakness or weaknesses that jeopardize the liquidation of the debt. They are characterized by the distinct possibility that the credit union will sustain some loss if the deficiencies are not corrected. Loss potential, while existing in the aggregate amount of substandard loans, does not have to exist in individual loans classified substandard. (i.e. numerous loans with poor outside credit histories/debt ratios collectively could be considered substandard even though some may be collectible etc.) The loans listed in this category will generally be under 50 percent potential loss.

- 2) Doubtful Loans - A loan classified doubtful has all the weaknesses inherent in a loan classified substandard, with

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the added characteristic that the weaknesses make collection or liquidation in full, on the basis of currently existing facts, conditions and values, highly questionable and improbable. The possibility of loss is extremely high, but because of certain important and reasonable specific pending factors which may work to the advantage and strengthening of the loan, its classification as an estimated loss is deferred until a more exact status may be determined. Loans in this category will be listed at a minimum 50 percent potential loss.

3) Loss Loans - Loans classified loss are considered uncollectable and of such little value that their continuance as loans on the credit union balance sheet is not warranted. This classification does not necessarily mean that the loan has absolutely no recovery or salvage value, but rather it is not practical or desirable to defer writing off the worthless asset even though partial recovery may occur in the future. Loans in this category should be listed at 100 percent potential loss, unless there is supportive evidence of collectability. Loans to be considered loss loans, include but are not limited to:

- A) Non payment performing loans. Any loan 6 months or more past due without a payment of at least 75% of a regular monthly installment within the last 90 days. Transfers from shares and proceeds from the sale of collateral should not be considered as "payments" in this determination.
- B) All delinquent loans in the hands of attorney or collection agency unless there are extenuating circumstances which lead the to a belief that the loans will be collected.
- C) All delinquent loans where the borrower is adjudged bankrupt.
- D) All delinquent loans where the borrower has been determined to be a "skip".
- E) Any loan where the remaining balance is a deficiency balance after the sale of repossessed collateral.
- F) Any loan that has been determined, by the Department, to be uncollectable or where continued collection effort is

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nonproductive regardless of the number of months delinquent.

- e) Before every dividend declaration and/or every closing date, all loans in the above categories and any other loan on which there is an anticipated loss, must be charged off to the RLL, however, such loans of applicable portions need not be charged off if there is substantial objective evidence that the loan balance or a portion can be recovered and the credit union has taken appropriate action to effect recovery. The credit union's records must categorize all loans according to the above-estimated loss criteria and contain evidence used to substantiate the continued carrying of a loan as an asset if the loan is in a loss category. The RLL must then be replenished using the Provision for Loan Losses Account (PLL) to the minimum required level based on the experience rate.
- f) When making the year-end statutory Regular Reserve transfer, any amounts already taken as a PLL during the year may be deducted from the total transfer required to the extent of the transfer. If the PLL exceeds the statutory transfer an amount equal to this excess may be transferred at the option of the credit union to the undivided earnings account from Regular Reserve, if necessary, to pay the expenses of the period covered by the statutory transfer.
- g) ~~Nothing in this section shall be applicable to the establishment of a Reserve for Loan Losses account for business loans. Reference must be made to Section 190.165 of this part for the establishment of a Reserve for Loan Losses account for business loans.~~

(Source: Amended at Ill. Reg. _____, effective _____)

SECTION 190.75 Loan Refinancing, Extension and Deferral

a) As used in this Section the term:

"Deferral" means a temporary interruption of the established systematic repayment schedule which involves one or more full payments with no change in the existing terms of the loan, and in which no charge is made other than the additional interest which would accrue on the unpaid balance. The interest is calculated by applying a stated percentage to the unpaid monthly loan balance.

"Extension" means amending or supplementing the terms of the original loan to achieve a reduction in the original loan's

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scheduled or systematic repayments without supplying additional money.

"Refinance" means a new transaction whereby a former loan is completely replaced by a new loan. It may involve the consolidation of several existing loans, disbursement of new money to the borrower on the borrower's behalf, or the complete rescheduling of payments under the existing loan. The mere addition of the accrued interest to the outstanding balance of any existing loan would not in itself constitute a refinancing.

b) A credit union may defer, extend or refinance a loan in accordance with the credit union's written loan policy, all applicable statutes, rules, regulations, disclosures and the criteria set forth in this Section.

c) A credit union may not defer, extend or refinance a loan:

- 1) For the sole purpose of eliminating it from a delinquent loan list; or
- 2) more than once during the term of the original loan.

d) A loan which is deferred, extended or refinanced shall be deemed of current status only if 3 consecutive payments are made pursuant to the new loan terms. However, should the borrower make 3 consecutive payments and then default for any reason, the resultant delinquency and allowance for loan loss shall be determined according to the terms of the original loan.

e) Unless authorized by this section, payments under a loan shall not be deferred more than two months.

f) Written documentation of any loan deferral, extension or refinancing must be attached to the original note and maintained in the borrower's loan file at the credit union. It must include a written agreement of such deferral, extension or refinancing executed by the borrower, and any co-signer or guarantor.

g) The Director may, in individual cases, waive one or more of the requirements of this section where the Director determines that no party will be injured by the waiver and the particular requirement or requirements would be unnecessarily burdensome.

(Source: Added at Ill. Reg. _____, effective _____)

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SECTION 190.165 Business Loans

a) The following are definitions applicable in this Section.

"Associated Member" means any member with a common ownership, investment or other pecuniary interest in a business or commercial endeavor.

A "Business Loan" is defined as any loan, line of credit, letter of credit, to a member of the credit union, for which the proceeds will be used to finance a commercial, business or agricultural purpose.

"Reserves" means all reserves, including the Reserve for Loan Losses Account(s), and Undivided Earnings or Surplus.

"Primary Residence" means the address at which one resides.

b) Nothing in this Section shall be applicable to:

- 1) loans fully secured by shares in the credit union or deposits in other financial institutions,
 - 2) loans less than an aggregate amount of \$25,000 to one member or associated member for which the proceeds may be used for a commercial business or agricultural purpose but must be secured by titled motor vehicles with a lien in favor of the credit union,
 - 3) loans to credit union service organizations (CUSO) as defined under Section 190.5 of this Part,
 - 4) loans for any one to four family owner-occupied parcel of real estate as long as the borrower/owner maintains the subject property as his primary residence.
 - 5) loans fully secured or fully guaranteed by an agency of the federal government or of a state or any of its political subdivisions.
- c) Business Loans shall only be granted by credit unions with assets greater than \$5.4 million and only after a request of amendment to by-laws for such has been approved by the Director of the Department of Financial Institutions. The request must be accompanied with specific lending policies which shall address, but not be limited to:

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- 1) Types of business loans to be made within a designated trade area.
- 2) Provisions that decisions for business lending be based on prudent lending criteria in assessing the borrower's ability to repay, etc., with appropriate and up-to-date documentation in the file including balance sheets, trend and structure analysis, ratio analysis of cash flow income and expenses, tax data leveraging, updated financial statements, tax return, etc.
- 3) Provisions for experienced personnel involved in making and administering business loans requiring at least 2 years of related lending experience.
- 4) The aggregate amount of the credit union assets in relation to reserves, that will be invested in business loans, and the maximum amount of business loans to any one member or group of associated members, provided it does not exceed the limits as set forth in subsection (c) of this Part.
- 5) The maximum amount of credit union assets in relation to reserves that will be allotted to given types of business loans.
- 6) Collateral requirements given that all business loans must be secured.
- 7) Defined interest rates and defined maturities of business loans.
- 8) Loan monitoring, servicing, and follow-up procedures, including collection procedures.
- d) All approval of requests shall be based upon the history of the credit union, current financial condition and the adequacy of applicable operating policies as documented in the Department's annual or special examination. Evaluation of the history, current financial condition, and operating policies of the credit union will include, but not be limited to, the credit union's capital adequacy, asset quality, management policies, earnings, and liquidity. These factors must be reflective of a safe and sound financial operation (in accordance with Ill. Rev. Stat. 1987, ch. 17, pars. 4409, 4410, 4437, and 4462).

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- e) Credit unions authorized to make business loans must not exceed 10% of the credit union's reserve to any one member or group of associated members and the aggregate amount of such loans shall not exceed 25% of the credit union's total assets. Credit unions seeking an exception to this limit must present in writing the increased limits sought, an explanation of the need for increased limits, the credit union's previous business lending experience and up-to-date financial statement.
- f) Reserve for Loan Losses (RLL) for Business Loans.
- 1) Reserve for Loan Losses (RLL) for Business Loans will be determined and accounted for by the credit union using the standards set forth in Section 190.70, as follows:

Delinquent Loans	Classification	Outstanding Balance Required in RLL
2 to 5 months	Slow	10%
6 to 11 months	Doubtful	50%
12 months & over	Loss	100%

- 2) Nondelinquent loans may also be classified in the above categories by the Department, dependent upon an evaluation of factors, including, but not limited to, the adequacy of the credit union's analysis and documentation of the loan application, and the credit union's collateral requirements, Subsection (c) (2) of ~~this Part~~ above contains analysis and documentation requirements.
- g) Credit unions authorized to make business loans may make member business loans to its directors, officers, credit committee members and supervisory committee members provided that the loan complies with all lawful requirements as set forth in this Section and in Section 52 of the Illinois Credit Union Act and is not on terms more favorable than those extended to other borrowers.
- h) Credit unions authorized to make business loans shall not grant member business loans if the amount of income desired/received by the credit union is tied to the profit of the business in the form of an equity participation.

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- i) Credit unions are prohibited from making business loans where the payment amount fluctuates with the earnings of the business/borrower.

(Source: Amended at ____ Ill. Reg. ____, effective ____)

- 1) Heading of the Part: Real Estate Appraiser Certification
- 2) Code Citation: 68 Ill. Adm. Code 1455
- 3) Section Numbers: Proposed Action:
1455.300 Amendment
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 111, pars. 5836.5 and 5836.12 [225 ILCS 455/36.5 and 455/36.12].
- 5) A Complete Description of the Subjects and Issues Involved:
This rulemaking changes the renewal date for all licenses and certificates issued under Article 2 of the Real Estate License Act of 1983 for State Licensed Real Estate Appraisers, Certified Residential Real Estate Appraisers and Certified General Real Estate Appraisers. With the amendment, all licenses and certificates will expire on September 30 of each odd-numbered year instead of June 30 of each odd-numbered year.
- 6) Will these proposed amendments replace an emergency Rule currently in effect? Yes
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain incorporations by reference? No.
- 9) Are there any other proposed Rules pending on this Part? No
- 10) Statement of Statewide Policy Objectives (if applicable):
This rulemaking has no impact on local governments.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking:

Interested Persons may submit written comments and views to:

Department of Professional Regulation
Attention: Jean A. Courtney
320 West Washington, 3rd Floor
Springfield, IL 62786
217/785-0800

All comments received within 30 days of this issue of the Illinois Register will be considered. The comments of interested persons who submit a request to comment within 14 days of this issue will be considered if received within 30 days of such request.

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12) Initial Regulatory Flexibility Analysis:

A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: April 14, 1993.

B) Types of small businesses affected: Real Estate Appraisers.

C) Reporting, bookkeeping or other procedures required for compliance:

This rulemaking changes the renewal date for all licenses and certificates issued under Article 2 of the Act for State Licensed Real Estate Appraisers, Certified Residential Appraisers and Certified General Real Estate Appraisers. With the amendments, all licenses and certificates will expire on September 30 of each odd-numbered year instead of June 30 of each odd-numbered year.

D) Types of professional skills necessary for compliance:

Real Estate Appraisal experience and education are required for licensure/certification.

The full text of the Proposed Amendment is identical to the text of the emergency amendment which appears in this issue of the Register on page 6670.

1) Heading of the Part: Collections and Recoveries

2) Code Citation: 89 Ill. Adm. Code 165

3) Section Number: 165.104
Proposed Action: Amendment

4) Statutory Authority: Sections 11-18, 12-4.4 and 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 11-18, 12-4.4 and 12-13)(305 ILCS 5/11-18, 5/12-4.4 and 5/12-13)

5) Complete Description of the Subjects and Issues Involved: The purpose of this rulemaking is to implement a new method for collecting overpayments from non-recipients. State agencies which administer the Food Stamp Program are required by 7 CFR 273.18 to establish and collect claims against recipients who receive more benefits than they are entitled to receive. The United States Department of Agriculture is testing the offset of Federal income tax refunds as a means of collecting Food Stamp Program recipient claims for overissued benefits. The purpose is to determine if this procedure is a cost effective way to increase collections of those claims.

The United States Department of Agriculture is testing this method of collection because other Federal agencies have found the method cost effective. For example, the Department of Health and Human Services uses it to collect delinquent child support, and the Department of Education uses it to collect delinquent student loans. It appears to be a low-cost procedure which State agencies can use when other collection methods are ineffective. The procedures include requirements for prior notification of households about the possibility of the offset and about appeal rights. The notification and appeal rights are in addition to the currently required notification to households concerning claims and right to fair hearings. The authority to test program changes such as the tax refund program is provided in section 17(b) of the Food Stamp Act of 1977, as amended (7 U.S.C. 2026).

The Food and Nutrition Service has approved the participation of the Illinois Department of Public Aid in the Federal Tax Refund Offset Project for the 1993 returns. The United States Department of Agriculture has published notices to permit the collection of certain delinquent food stamp claims through the interception of Federal Income Tax refunds. To participate in the project, the Department must comply with the specifications contained in General Notices dated August 20, 1991 and August 28, 1992.

All claims which the Departments submits for offset will be past-due, legally enforceable claims which are:

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- (1) Properly established inadvertent household error claims or intentional program violation claims that meet the requirements of 7273.18 and 273.16 for establishment and notice of claims against persons who receive more benefits than they are entitled to receive;
- (2) For amounts of \$25 or more;
- (3) Delinquent no more than 9 years and 11 months, and no less than 3 months as of the date the Department certifies to the Food and Nutrition Service the final file of claims for offset. An exception is that claims reduced to final court judgments are not subject to the 9 year 11 month limitation. A claim will not be considered delinquent:
 - (i) If the Department is responding to a request for a fair hearing on a claim that was made within 90 days following the initial demand letter as provided in 7 CFR 273.15(g);
 - (ii) If the time allowed for responding to the initial demand letter provided in 7 CFR 273.18(d)(4)(ii) has not yet elapsed; or
 - (iii) If the household is making payments pursuant to an agreed upon schedule of payments as provided in 7 CFR 273.18(g);
- (4) Submitted for only one individual, or in cases where more than one individual is jointly and severally liable for the claim pursuant to 7 CFR 273.18(a) and (f) of the Food Stamp Program regulations, the full amount of the claim may be apportioned between two or more individuals who are liable for the claim, as long as the sum of the amounts submitted for all individuals does not exceed the total amount of the claim;
- (5) Not limited by any bankruptcy proceeding; and
- (6) For which the Department has complied with all of the notification and appeal rights specified in the federal guidelines.

In preparation for referral of cases for offsetting, the Department will send pre-offset notices to individuals who have client error claims and who have not made recent payments. Actual referral of the delinquent accounts to the Internal Revenue Service will then be made in early fall of 1993 with offsetting to begin in January 1994.

- 6) Will these proposed amendments replace emergency amendments currently in effect? No

- 7) Does this rulemaking contain an automatic repeal date? No

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- 8) Do these proposed amendments contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part? Yes

Sections	Proposed Action	Illinois Register Citation
165.70	Amendment	February 19, 1993 (17 Ill. Reg. 2110)
- 10) Statement of Statewide Policy Objectives: These proposed amendments do not affect units of local government.
- 11) Time, Place, and Manner in which Interested Persons may comment on this proposed rulemaking: Any interested parties may submit comments, data, views, or arguments concerning this proposed rulemaking. All comments must be in writing and should be addressed to Judy Umunna, Bureau of Rules and Regulations, Illinois Department of Public Aid, 100 South Grand Ave. E., 3rd Floor, Springfield, Illinois 62762. The Department will consider all written comments it receives within 30 days after the publication of this notice.
- 12) Initial Regulatory Flexibility Analysis:
 - A) Date proposed rulemaking was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: Not applicable
 - B) Types of small businesses affected: None
 - C) Reporting, bookkeeping or other procedures required for compliance: None
 - D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER I: DEPARTMENT OF PUBLIC AID
SUBCHAPTER f: COLLECTIONS

PART 165

COLLECTIONS AND RECOVERIES

SUBPART A: GENERAL OVERPAYMENT PROVISIONS

Section

165.1 Incorporation By Reference
165.10 Overpayments
165.20 Determination of Financial Assistance Overpayments
165.30 Types of Food Stamp Overpayment Claims
165.40 Determination of Food Stamp Overpayments
165.42 Establishment of Claims for Food Stamp Overpayments
165.50 Suspension and Termination of Food Stamp Claims

SUBPART B: COLLECTION OF FINANCIAL ASSISTANCE
OVERPAYMENTS FROM CURRENT CASES

Section

165.70 Recoupment of Overpayments from Current Aid to Families with
Dependent Children (AFDC), Aid to the Aged, Blind or Disabled
(AABD) and General Assistance (GA) Cases

SUBPART C: COLLECTION OF FOOD STAMP OVERPAYMENTS FROM
CURRENTLY PARTICIPATING HOUSEHOLDS

Section

165.80 Initiating Collection from Currently Participating Households
165.82 Methods of Food Stamp Claim Repayment
165.84 Determination of Monthly Allotment Reductions
165.86 Failure to Respond to Initial Demand Letter
165.88 Failure to Comply with Repayment Schedule

SUBPART D: COLLECTION OF OVERPAYMENTS FROM NON-RECIPIENTS

Section

165.100 Collection of Overpayments from Persons Not Receiving Financial
Assistance or Food Stamps
165.102 Demand for Repayment
165.104 Methods of Involuntary Repayment
165.106 Effect of Return to Active Assistance Status

AUTHORITY: Implementing and authorized by Sections 11-18, 12-4.4 and 12-13 of

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the Illinois Public Aid Code (Ill. Rev. Stat. 1987 1991, ch. 23, pars. 11-18, 12-4.4 and 12-13)[305 ILCS 5/11-18, 5/12-4.4 and 5/12-13].

SOURCE: Recodified from 89 Ill. Adm. Code 102.100 and 102.110 and 89 Ill. Adm. Code 121.200 through 121.208 at 10 Ill. Reg. 21094; amended at 11 Ill. Reg. 10604, effective May 29, 1987; amended at 12 Ill. Reg. 18192, effective November 4, 1988; amended at 13 Ill. Reg. 3843, effective March 17, 1989; amended at 17 Ill. Reg. ____, effective ____.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

SUBPART D: COLLECTION OF OVERPAYMENTS FROM NON-RECIPIENTS

Section 165.104 Methods of Involuntary Repayment

If the debtor has failed for ninety (90) days to make regular installment payments to retire the overpayment according to the repayment schedule and a balance due is outstanding, the Department may take any or all of the following actions to collect the overpayment:

- a) Initiation of wage garnishment proceedings, if the overpayment was established by a civil judgment and the Department determines that the debtor is employed.
- b) Referral of the overpayment to a private collection agency for collection.
- c) Referral of the overpayment to the Comptroller of the State of Illinois for collection under Section 10.05 of the State Comptroller Act. (Ill. Rev. Stat. 1985, ch. 15, par. 210.05).
- d) Initiation of proceedings to obtain a civil judgment under Section 8A-6 of the Illinois Public Aid Code (Ill. Rev. Stat. 1985, ch. 23, par. 8A-7).
- e) Referral of the overpayment to the Internal Revenue Service for deduction of the debt from tax refunds in accordance with federal guidelines.

(Source: Amended at 17 Ill. Reg. ____, effective ____)

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- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3) Section Numbers: Proposed Action:
100.3700 Amendment
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 120, pars. 2-203 and 3-304
[35 ILCS 5/203, 5/304]
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking amends Section 100.3700 of the Department's rules to establish a presumption that Subpart F income is passive income and is not includable in either the numerator or denominator of the sales factor in determining the amount of income of a taxpayer to be apportioned to the State of Illinois. The reference to "Subpart F" refers to Subpart F of the Internal Revenue Code (26 U.S.C.A. 951-964). Subpart F income is presumed to be business income, and is included in the taxpayer's apportionable base income for pre-1988 years. With the amendment of Section 203(b)(2)(O) of the Illinois Income Tax Act by P.A. 84-1455, for post-1988 years Subpart F income is no longer included in income to be apportioned. However, the fact that Subpart F income has been removed from the tax base was not a per se determination that it should not be included in the computation of the apportionment formula provided at Section 304(a) of the Act, but rather creates a rebuttable presumption that Subpart F income should not be included. After careful study, the Department has determined that there may be cases in which a taxpayer may wish to rebut this presumption and include the Subpart F income in the sales factor. Therefore, the Department has amended Section 100.3700 to establish a rebuttable presumption that Subpart F income is not includable in either the numerator or denominator of the sales factor, thereby allowing taxpayers the right to contest this determination by identifying specific income producing activities and siting them to a specific state, if possible. The burden of proof is on the taxpayer to identify the income producing activities that generated the Subpart F income and to situs those activities within a particular state.
- 6) Will this proposed rule replace an emergency rule currently in effect:
No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Does this proposed amendment contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part: Yes

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- | <u>Section Numbers</u> | <u>Proposed Action</u> | <u>IL Register Citation</u> |
|------------------------|------------------------|-----------------------------|
| 100.3700 | Amendment | 5/8/92, 16 Ill. Reg. 7306 |
| 100.9920 | New Section | 5/8/92, 16 Ill. Reg. 7306 |
| 100.3100 | Amendment | 1/8/93, 17 Ill. Reg. 222 |
| 100.3400 | Amendment | 1/8/93, 17 Ill. Reg. 222 |
| 100.7010 | Amendment | 1/8/93, 17 Ill. Reg. 222 |
- 10) Statement of Statewide Policy Objectives: This rulemaking neither creates a state mandate, nor modifies any existing state mandate.
- 11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:
- Constance W. Beard
Manager
Illinois Department of Revenue
Legal Services Bureau
101 West Jefferson
Springfield, Illinois 62708
Phone: (217) 782-7054

12) Initial Regulatory Flexibility Analysis:

- A) Date rule was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: April 20, 1993
- B) Types of small businesses affected: Any small business that incurs Subpart F income.
- C) Reporting, bookkeeping or other procedures required for compliance: No additional reporting, bookkeeping or other procedures are required for compliance.
- D) Types of professional skills necessary for compliance: None.

The full text of the Proposed Amendment(s) begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUEPART 100
INCOME TAX

SUBPART A: TAX IMPOSED

Section 100.2000	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - In General (IITA Section 201) (Repealed)
100.2050	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Carryover Items (IITA Section 201) (Repealed)
100.2100	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Carryback Items (IITA Section 201) (Repealed)
100.2150	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Partnership Income (IITA Section 201) (Repealed)
100.2200	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to July 1, 1979, and Ending After June 30, 1979 - Specific Accounting - Long Term Contracts Reported on the Completed Contract Method (IITA Section 201) (Repealed)
100.2250	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - In General (IITA Section 201) (Repealed)
100.2300	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Carryover Items (IITA Section 201) (Repealed)
100.2350	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Carryback Items (IITA Section 201) (Repealed)
100.2400	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending After December 31, 1980 - Specific Accounting - Partnership Income (IITA Section 201) (Repealed)
100.2450	Personal Property Tax Replacement Income Tax (PPTRIT) for Taxable Years Beginning Prior to January 1, 1981, and Ending

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100.2500	After December 31, 1980 - Specific Accounting - Long Term Contracts Reported on the Completed Contract Method (IITA Section 201) (Repealed)
100.2550	Scope of 86 Ill. Adm. Code 100.2000 through 100.2450 (Repealed)
100.2560	Net Income (IITA Section 202)
100.2561	Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
100.2562	Computation of the Illinois Net Loss Deduction for Losses Occurring On or After December 31, 1986 (IITA 207)
100.2563	Determination of the Amount of Illinois Net Loss for Losses Occurring On or After December 31, 1986
100.2564	Illinois Net Loss Carrybacks and Net Loss Carryovers for Losses Occurring On or After December 31, 1986
100.2565	Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns
100.2600	Illinois Net Losses and Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986, of Corporations that are Members of a Unitary Business Group: Changes in Membership
100.2650	Special Transitional Rules (IITA Section 202) (Repealed)
100.2675	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Scope
100.2700	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Definitions
100.2750	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Current Net Operating Losses: Offsets Between Members
100.2800	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Carrybacks and Carryforwards
100.2850	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Effect of Combined Net Operating Loss in Computing Illinois Base Income
100.2900	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year.
100.2950	Investment Tax Credits
	Capital Gain Income of Estates and Trusts Paid to or Permanently Set Aside For Charity

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SUBPART B: ALLOCATION AND APPORTIONMENT OF BASE INCOME

Section	
100.3000	Terms Used in Article 3 (IITA Section 301)
100.3050	Business and Nonbusiness Income (IITA Section 301)
100.3100	Compensation (IITA Section 302)
100.3150	State (IITA Section 302)
100.3200	Taxability in Other State (IITA Section 303)
100.3250	Resident (IITA Section 301)
100.3300	Commercial Domicile (IITA Section 303)
100.3350	Allocation and Apportionment of Base Income (IITA Section 304)
100.3400	Allocation of Compensation Paid to Nonresidents (IITA Section 302)
100.3450	Allocation of Certain Items of Nonbusiness Income by Persons Other than Residents (IITA Section 303)
100.3500	Business Income of Persons Other than Residents (IITA Section 304) In General
100.3510	Business Income of Persons Other Than Residents (IITA Section 304) Apportionment
100.3520	Business Income of Persons Other Than Residents (IITA Section 304) Allocation
100.3530	Business Income of Persons Other Than Residents (IITA Section 304)
100.3550	Property Factor (IITA Section 304)
100.3600	Payroll Factor (IITA Section 304)
100.3650	Sales Factor (IITA Section 304)
100.3700	Special Rules (IITA Section 304)

SUBPART C: RECORDS, RETURNS AND NOTICES

Section	
100.5200	Time for Filing Returns: Individuals (IITA Section 505)
100.5250	Time for Filing Returns: Corporations (IITA Section 505) (Repealed)
100.5300	Time for Filing Returns: Cooperatives (IITA Section 505) (Repealed)
100.5350	Time for Filing Returns: Partnerships (IITA Section 505) (Repealed)
100.5400	Time for Filing Returns: Estates and Trusts (IITA Section 505) (Repealed)
100.5450	Place for Filing Returns: All Taxpayers (IITA Section 505)
100.5500	Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)
100.5550	Short Year Returns of Newly Acquired Subsidiaries (IITA Section 505) (Repealed)

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100.5600	Taxpayer's Notification to the Department of Certain Federal Changes Arising in Federal Consolidated Return Years, and Arising in Certain Loss Carryback Years (IITA Section 506)
100.5700	Composite Returns: Eligibility
100.5702	Composite Returns: Responsibilities of Authorized Agent
100.5704	Composite Returns: Individual Liability
100.5706	Composite Returns: Required Forms and computation of Income
100.5708	Composite Returns: Estimated Payments
100.5710	Composite Returns: Tax, Penalties and Interest
100.5712	Composite Returns: Credit for Resident Individuals
100.5714	Composite Returns: Definition of a "Lloyd's Plan of Operation"
100.6000	Election to File a Combined Return
100.6010	Procedure for Making the Election
100.6020	Designated Agent for the Members
100.6030	Combined Estimated Tax Payments
100.6040	Claims for Credit of Overpayments
100.6050	Liability for Combined Tax, Penalty and Interest
100.6060	Combined Amended Returns
100.6070	Computation of Combined Income and Tax
100.6080	Definitions and Miscellaneous Provisions Relating to Combined Returns

SUBPART D: INCOME TAX WITHHOLDING

Section	
100.7000	Requirement of Withholding (IITA Section 701)
100.7010	Compensation Paid in this State (IITA Section 701)
100.7020	Transacting Business Within this State (IITA Section 701)
100.7030	Payments to Residents (IITA Section 701)
100.7040	Employer Registration (IITA Section 701)
100.7050	Computation of Amount Withheld (IITA Section 701)
100.7060	Additional Withholding (IITA Section 701)
100.7070	Voluntary Withholding (IITA Section 701)
100.7080	Correction of Underwithholding or Overwithholding (IITA Section 701)
100.7090	Reciprocal Agreement (IITA Section 701)
100.7100	Cross References
100.7150	Withholding Exemption (IITA Section 702)
100.7200	Withholding Exemption Certificate (IITA Section 702)
100.7250	Exempt Withholding Under Reciprocal Agreements (IITA Section 702)
100.7300	Reports for Employee (IITA Section 703)
100.7350	Returns of Income Withheld from Wages (IITA Section 704)
100.7400	Quarterly Returns Filed on Annual Basis (IITA Section 704)
100.7450	Time for Filing Returns (IITA Section 704)
100.7500	Payment of Tax Deducted and Withheld (IITA Section 704)
100.7510	Correction of Underwithholding or Overwithholding (IITA Section 704)

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100.7550	Requirement of Withholding-Personal Service Contracts (IITA Section 708) (Repealed)
100.7560	Contracts Indeterminate as to Amount (IITA Section 708) (Repealed)
100.7570	Series of Identical Contracts (IITA Section 708) (Repealed)
100.7580	Personal Service Contract (IITA Section 708) (Repealed)
100.7590	Presence Necessitated (IITA Section 708) (Repealed)
100.7600	Certification of Residence (IITA Section 708) (Repealed)
100.7610	Identities Specified in the Contract (IITA Section 708) (Repealed)
100.7620	Net Amount (IITA Section 708) (Repealed)
100.7630	Coordination with IITA Section 701 (IITA Section 708) (Repealed)
100.7640	Requirement of Withholding-Prizes and Awards (IITA Section 709) (Repealed)
100.7650	Promoter (IITA Section 709) (Repealed)
100.7700	Non-Cash Prizes (IITA Section 709) (Repealed)
100.7750	Certification of Residence (IITA Section 709) (Repealed)
100.7800	Relative Performance (IITA Section 709) (Repealed)

SUBPART E: DECLARATION AND PAYMENT OF ESTIMATED TAX

Section 100.8300	Penalty for Underpayments of Estimated Tax-Exception for Payments Based on Prior Year's Liability-Rule for a Taxable Year Following the Taxable Year in which the Personal Property Tax Replacement Income Tax (PPTRIT) Became Effective-Corporate Taxpayers (IITA Section 802) (Repealed)
100.8400	Penalty for Underpayment of Estimated Tax-Exception for Payments Based on the Prior Year's Facts-Change in the Personal Property Tax Replacement Income Tax (PPTRIT) Rate for Corporations on January 1, 1981 (IITA Section 802) (Repealed)

SUBPART F: STATEMENT OF PROCEDURAL RULES

Section 100.9000	Introduction
100.9005	Letter Ruling Procedures
100.9010	General Income Tax Procedures (IITA Section 901)
100.9020	Taxpayer Representation and Practice Requirements
100.9030	Collection Authority (IITA Section 901)
100.9040	Notice and Demand (IITA Section 902)
100.9050	Assessment (IITA Section 903)
100.9060	Deficiencies and Overpayments (IITA Section 904)
100.9061	Application of Tax Payments Within Unitary Business Groups (IITA Section 603)
100.9070	Limitations on Notices of Deficiency (IITA Section 905)
100.9080	Further Notices of Deficiency Restricted (IITA Section 906)
100.9090	Waiver of Restrictions on Assessments (IITA Section 907)
100.9100	Procedure on Protest (IITA Section 908) (Repealed)

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100.9110	Credits and Refunds (IITA Section 909)
100.9120	Procedure on Denial of Claim for Refund (IITA Section 910) (Repealed)
100.9130	Limitations on Claims for Refund (IITA Section 911)
100.9140	Recovery of Erroneous Refund (IITA Section 912)
100.9150	Access to Books and Records (IITA Section 913)
100.9200	Conduct of Investigations and Hearings (IITA Section 914)

SUBPART G: JUDICIAL REVIEW

Section 100.9805	Administrative Review Law (IITA Section 1201)
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SUBPART H: DEFINITIONS AND RULES OF INTERPRETATION

Section 100.9900	Unitary Business Group Defined (IITA Section 1501)
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APPENDIX A: BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

TABLE A	Example of Unitary Business Apportionment
TABLE B	Example of Unitary Business Apportionment for Groups Which Include Members Using Three-Factor and Single-Factor Formulas

AUTHORITY: Implementing the Illinois Income Tax Act (Ill. Rev. Stat. 1991, ch. 120, pars. 1-101 et seq.) [35 ILCS 5/101 et seq.] and authorized by Section 1401 of the Illinois Income Tax Act (Ill. Rev. Stat. 1991, ch. 120, par. 14-1401) [35 ILCS 5/1401].

SOURCE: Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49 p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981, amended at 5 Ill. Reg. 4642, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25,

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1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg. 11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990; amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendments at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at ___ Ill. Reg. ___, effective ____.

SUBPART B: ALLOCATION AND APPORTIONMENT OF BASE INCOME

Section 100.3700 Special Rules (IITA Section 304)

a) In general:

IITA Section 304(e)(f) provides that if the allocation and apportionment provisions of IITA Section 304(a) through (d) do not fairly represent the extent of the person's business activity in this state, the person may petition for or the Director may require, in respect to all or any part of the person's business activity, if reasonable:

- 1) Separate accounting;
- 2) The exclusion of any one or more of the factors;
- 3) The inclusion of one or more additional factors which will fairly represent the person's business activity in this state; or
- 4) The employment of any other method to effectuate an equitable allocation and apportionment of the person's income. This subsection permits a departure from the required methods applicable under IITA Section 304(a) through (d), including combined apportionment (see Caterpillar Tractor Co. et al. v. Lenckos 84 Ill. 2d 102, 417 NE 2d 1343 (1981)), only where such methods do not accurately and fairly reflect business activity in Illinois. An alternative apportionment method under this subsection may not be invoked, either by the Director or by a taxpayer, merely because it reaches a different apportionment percentage than the regularly required formula. However, if the application of the statutory formula will lead to a grossly distorted result in a particular case, a fair and accurate alternative method is appropriate. (See Norfolk & Western Railway Co. v. State Tax Commission. 390 U.S. 317 88 S. Ct. 995 (1968)). The party (the Director or the taxpayer) seeking to utilize an alternative apportionment method has the burden of showing by clear and cogent evidence that the statutory formula would result in the

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taxation of extraterritorial values. (See Butler Bros. v. McColgan, 315 U.S. 501, 625, cf. 701 (1942).) The burden will be met only if the statutory formula is demonstrated to operate unreasonably and arbitrarily in attributing to Illinois a percentage of income which is out of all proportion to the business transacted in this State. (See Hans Rees' Sons, Inc. v. North Carolina ex rel Maxwell, 283 U.S. 123, 51 S. Ct. 385 (1931).) Finally, the party seeking to use an alternative apportionment formula must prove that such method fairly and accurately apportions income to Illinois based upon business activity in this state.

b) Property factor:

The following special rules are established in respect to the property factor of the apportionment formula:

- 1) If the subrents taken into account in determining the net annual rental rate under 86 Ill. Adm. Code 100.3550(c) produce a negative or clearly inaccurate value for any item of property, another method which will properly reflect the value of rented property may be required by the Director or requested by the person. In no case however shall such value be less than an amount which bears the same ratio to the annual rental rate paid by the person for such property as the fair market value of that portion of the property used by the person bears to the total fair market value of the rented property.

Example: A corporation rents a 10-story building at an annual rental rate of \$1,000,000. The corporation occupies two stories and sublets eight stories for \$1,000,000 a year. The net annual rental rate of the taxpayer must not be less than two-tenths of the corporation's annual rental rate for the entire year, or \$200,000.

- 2) If property owned by others is used by the person at no charge or rented by the person for a nominal rate, the net annual rental rate for such property shall be determined on the basis of a reasonable market rental rate for such property.

c) Sales factor:

The following special rules are established in respect to the sales factor of the apportionment formula:

- 1) In the case of sales where neither the origin nor the destination of the sale is within this state, and the person is taxable in neither the state of origin nor the state of destination, the sale will be attributed to this state (and included in the numerator of

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the sales factor) if the person's activities in this state in connection with the sales are not protected by the provisions of P.L. 86-272, 15 U.S.C. 381-385. Although P.L. 86-272, by its terms covers only sales of tangible personal property, its rules regarding a state's power to impose a net income tax, for purposes of this special rule, will be applied whether the sale is of tangible or intangible property.

Example: A corporation's salesman operates out of an office in Illinois. He regularly calls on customers both within and without Illinois. Orders are approved by him and transmitted to the corporation's headquarters in State A. If the property sold by the salesman is shipped from a state in which the corporation is not taxable to a purchaser in a state in which the corporation is not taxable, the sale is attributable to Illinois.

2) Where substantial amounts of gross receipts arise from an incidental or occasional sale of a fixed asset used in the regular course of the person's trade or business, such gross receipts shall be excluded from the sales factor. For example, gross receipts from the sale of a factory or plant will be excluded.

3) Insubstantial amounts of gross receipts arising from incidental or occasional transactions or activities may be excluded from the sales factor unless such exclusion would materially affect the amount of income apportioned to this state. For example, the person ordinarily may include or exclude from the sales factor gross receipts from such transactions as the sale of office furniture, business automobiles, etc.

4) Where the income producing activity in respect to business income from intangible personal property can be readily identified, such income is included in the denominator of the sales factor and, if the income producing activity occurs in this state, in the numerator of the sales factor as well. For example, usually the income producing activity can be readily identified in respect to interest income received on deferred payments on sales of tangible property (86 Ill. Adm. Code 100.3650(a)(A)) and income from the sale, licensing or other use of intangible personal property (86 Ill. Adm. Code 100.3650(c)(3)(A)).

5) Where business income from intangible property cannot readily be attributed to any income producing activity of the person, such income cannot be assigned to the numerator of the sales factor for any state and shall be excluded from the denominator of the sales factor. The following provisions illustrate this concept:

A) Subpart F (26 U.S.C.A. 951-964) income is passive income generated by the mere holding of an intangible. There is a rebuttable presumption that Subpart F income is not includable in either the numerator or the denominator of the sales factor. If a taxpayer wishes to include Subpart F income in either the numerator or the denominator of the sales factor, the burden of proof is on the taxpayer to identify the income producing activities and to situs those activities within a particular state, or

B) For example, where business income in the form of dividends received on stock, royalties received on patents or copyrights, or interest received on bonds, debentures or government securities results from the mere holding of intangible personal property by the person, such dividends and interest shall be excluded from the denominator of the sales factor.

65) In the case of sales of business intangibles (including, by means of example, without limitation, patents, copyrights, bonds, stocks and other securities), gross receipts shall be disregarded and only the net gain (loss) therefrom shall be included in the sales factor.

Example: In 1990, Corporation A, a calendar year taxpayer, sells stock with an adjusted basis of \$98,000,000.00 for \$100,000,000.00, realizing a federal net capital gain of \$2,000,000.00. Only the net capital gain of \$2,000,000.00 is reflected in A's sales factor for the taxable year ending December 31, 1990.

d) Rule for inclusion of shares of partnership unitary business income and factors in combined unitary business income and factors of corporate partners.

When the activities of a corporate partner (or the activities of a unitary business group including the corporate partner) and the activities of a partnership, disregarding ownership requirements, constitute a unitary business relationship, then the partner's share of the partnership's income and factors shall be combined with the business income and factors of the partner or with the combined business income and factors of the unitary business group including the partner, as the case may be. The activities of a corporate partner and the activities of a partnership will constitute a unitary business relationship when such activities are integrated with, dependent upon, and contribute to each other. However, the rule stated herein will not apply to shares of income from partnerships whose business activity outside the United States is 80% or more of such partnership's total business activity, where the partnership has a different apportionment method than the

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corporate partner, or where the partnership is not in the same general line of business or a step in a vertically structured enterprise with the corporate partner. This rule is applicable to all taxable years for which the statute of limitations for filing claims for refund and for issuing notices of deficiency are open, except those tax years ending on or after the effective date (April 24, 1984) of Section 100.9900(e)(2) and ending prior to its repeal where the taxpayer relied upon that rule.

(Source: Amended at ____ Ill. Reg. _____, effective _____)

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NOTICE OF PROPOSED AMENDMENT

- 1) Heading of Part: Conditions of Employment
- 2) Code Citation: 80 Ill. Adm. Code 630
- 3) Section Number: 630.315
Proposed Action: New Section
- 4) Statutory Authority: Implementing and authorized by the State Treasurer Employment Code (Ill. Rev. Stat. 1991, ch. 130, pars. 101 *et seq.*) [15 ILCS 510/1 *et seq.*]
- 5) A complete description of the Subjects and Issues Involved: This proposed amendment would grant leave to employees of the Treasurer's office who work for the American Red Cross during a Class III Disaster.
- 6) Will the proposed rule replace an emergency rule already in effect? NO
- 7) Does the rulemaking contain an automatic repeal date? NO
- 8) Does this proposed rule contain incorporations by reference? NO
- 9) Are there any other proposed amendments pending on this Part? NO
- 10) Statement of Statewide Policy Objectives: This rulemaking will not create or enlarge a State mandate on any unit of local government.
- 11) Time, place and Manner in which interested persons may comment on this rulemaking:
Within 45 days after publication of this notice, written comments may be submitted to:
Matt Berns
Office of the State Treasurer
100 West Randolph, Suite 15-600
Chicago, IL 60601
(312) 814-2976
- 12) Initial Regulatory Flexibility Analysis: These proposed rules do not impact small business.

The full text of the Proposed Amendment begins on the next page:

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NOTICE OF PROPOSED AMENDMENT

TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
 SUBTITLE B: PERSONNEL RULES, PAY PLANS, AND
 POSITION CLASSIFICATIONS
 CHAPTER IV: TREASURER

PART 630

CONDITIONS OF EMPLOYMENT

SUBPART A: GRIEVANCE PROCEDURE

Section	Grievance - Definition
630.110	Limitation
630.120	Abandonment - Extension
630.130	Grievance Committee
630.140	Representation
630.150	

SUBPART B: LEAVES OF ABSENCE

Section	Sick Leave
630.210	Accumulation of Sick Leave
630.220	Leave for Personal Business
630.230	Leave of Absence Without Pay
630.240	Leaves of Absence - Special
630.250	Leave to Take Exempt Position
630.270	Military, Job Corps, and Peace Corps Leave
630.280	Leave for Annual Military Reserve Training or Special Duty
630.290	Leave for Military Physical Examinations
630.300	Election to Public Office
630.310	Disaster Service Leave
630.315	Employee Rights After Leave
630.320	Failure to Return from Leave
630.330	Attendance in Court
630.340	Holiday Observance
630.350	Holiday During Vacation
630.360	Eligibility for Holiday Pay
630.370	Holidays - Regional or Special
630.380	

SUBPART C: VACATION

Section	Eligibility
630.410	

SUBPART D: WORK SCHEDULES

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Section	Work Schedules
630.510	

SUBPART E: OVERTIME

Section	Overtime
630.610	Compensatory Time
630.620	Compensatory Time Schedule
630.630	Overtime Compensation in Cash
630.640	Overtime - Accumulation
630.650	Overtime Payable Upon Death
630.660	

AUTHORITY: Implementing and authorized by the State Treasurer Employment Code (Ill. Rev. Stat. 1991, ch. 130, pars. 101 et seq.) [15 ILCS 510/1 et seq.].

SOURCE: Adopted at 15 Ill. Reg. 21018, effective December 11, 1990; amended at 17 Ill. Reg. _____, effective _____.

630.315 Disaster Service Leave

Any employee, except those in temporary, emergency or per diem status, who is a certified disaster service volunteer of the American Red Cross may be granted leave with pay for up to 20 working days in any 12-month period for disasters within Illinois. The leave may be granted upon request of the American Red Cross and approval of the Treasurer. Disasters must be disasters designated at Level III and above.

(Source: Added at 17 Ill. Reg. _____, effective _____.)

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1) Heading of Part: Rules of the Personnel Review Board

2) Code Citation: 80 Ill. Adm. Code 650

3) Section Number:

Proposed Action:
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section
New Section

submitted to:

Matt Berns
Office of the State Treasurer
100 West Randolph, Suite 15-600
Chicago, IL 60601
(312) 814-2976

12) Initial Regulatory Flexibility Analysis: These proposed rules do not impact small business.

The full text of the Proposed Rules Begin on the next page:

4) Statutory Authority: Implementing and authorized by the State Treasurer Employment Code (Ill. Rev. Stat. 1991, ch. 130, pars. 101 et seq.) [15 ILCS 510/1 et seq.]

5) A complete description of the Subjects and Issues Involved:
These proposed rules constitute the Rules of the Personnel Review Board for employees of the Treasurer's office subject to the Review Board.

6) Will the proposed rule replace an emergency rule already in effect? NO

7) Does the rulemaking contain an automatic repeal date? NO

8) Does this proposed rule contain incorporations by reference?
NO

9) Are there any other proposed amendments pending on this Part? NO

10) Statement of Statewide Policy Objectives: This rulemaking will not create or enlarge a State mandate on any unit of local government.

11) Time, place and Manner in which interested persons may comment on this rulemaking: Within 45 days after publication of this notice, written comments may be

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TITLE 80: PUBLIC OFFICIALS AND EMPLOYEES
 SUBTITLE B: MERIT EMPLOYMENT SYSTEMS
 CHAPTER IV: TREASURER

PART 650

Rules Of The Personnel Review Board

SECTION

- 650.1 Definitions
- 650.2 Meetings of the Personnel Review Board
- 650.3 Classification Plan
- 650.4 Exemption from Code of Employment Positions
- 650.5 Personnel Rules
- 650.6 Orders of Compliance
- 650.7 Disciplinary Action Appeals
- 650.8 Position Allocation Appeals
- 650.9 Geographical Transfer Appeals
- 650.10 Code and Personnel Rules Violation Appeals
- 650.11 Rules of Appeals Procedures
- 650.12 Authority of Board and Hearing Officers
- 650.13 Adoption, Amendment and Recision of Rules

AUTHORITY: Implementing and authorized by the State Treasurer Employment Code (Ill. Rev. Stat. 1991, ch. 130, pars. 101 et seq.) [15 ILCS 510/1 et seq.].

SOURCE: Adopted at 17 Ill. Reg _____, effective _____.

Section 650.1 Definitions

For the purpose of these Rules, the following words shall be defined as follows:

"Board": The Personnel Review Board created by the State Treasurer Employment Code. (Ill. Rev. Stat. 1991, ch. 130, pars. 101 et seq.) [15 ILCS 510/1 et seq.]

"Certified Employee": An employee of the Office of the State Treasurer who has successfully completed the requisite probationary period specified in the Personnel Rules, 80 Ill. Adm. Code: Subtitle B, Chapter IV.

"Classification Plan": The position classification plan promulgated pursuant to the State Treasurer Employment Code, (Ill. Rev. Stat. 1991, ch. 130, pars.

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101 et seq.) [15 ILCS 510/1 et seq.] and the Personnel Rules promulgated thereunder, 80 Ill. Adm. Code: Subtitle B, Chapter IV.

"Code": The State Treasurer Employment Code. (Ill. Rev. Stat. 1991, ch. 130, pars. 101 et seq.) [15 ILCS 510/1 et seq.]

"Contested case(s)": An appeal proceeding in which the individual legal rights, duties or privileges of a party are required by the Code to be determined by the Board only after an opportunity for hearing. Illinois Administrative Procedure Act. (Ill. Rev. Stat. 1991, ch. 127, par. 1001-30.) [5 ILCS 100/1-30]

"Director": The Director of the Division of Personnel of the Office of the State Treasurer.

"Division": The Division of Personnel of the Office of the State Treasurer.

"Hearing Officer": A Board member appointed by the Board to preside in connection with an appeal under these rules.

"IAPA": The Illinois Administrative Procedure Act. (Ill. Rev. Stat. 1991, ch. 127, pars. 1001 et seq.) [5 ILCS 100/1 et seq.]

"Personnel Rules": The Personnel Rules, 80 Ill. Adm. Code: Subtitle B, Chapter IV, promulgated pursuant to the Code.

"preponderance of the Evidence": The demonstration by the party bearing the burden of proof that it is more likely then not that the position asserted by that party is true.

"Proposal for Decision": The Proposal for Decision required in contested cases by the IAPA. (Ill. Rev. Stat. 1991, ch. 127, par. 1010-45) [5 ILCS 100/10-45]

Section 650.2 Meetings of the Personnel Review Board

Meetings of the Personnel Review Board shall be held at least 4 times a year on call of the chairman, or upon call signed by any 2 members, or upon call of the Treasurer. Notice of meetings shall be posted at least 7 days in advance and all meetings held pursuant to this Section 650.2 shall be public. Two members of the Board constitute a quorum.

Section 650.3 Classification Plan

The Board shall review class specifications requiring Board approval under the Classification Plan and the Personnel Rules, and shall approve those which meet the requirements of the Code and Personnel Rules, including the Classification Plan, and which

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conform to currently acceptable principles of position classification. The Board shall approve or disapprove proposed class specifications and any revisions thereof within 30 days from the date of submission to the Board.

Section 650.4 Exemption From Code of Employment Positions

- a) The Board, upon written recommendation of the Director, may designate as exempt from the Code positions which, in the judgment of the Board, are highly confidential or involve principal administrative responsibility for the determination of policy or for the way in which policies are carried out.
- b) The Board may review such exempt positions and, if the conditions of Section 650.4 (a) no longer exist, shall rescind the exempt status.
- c) At least 10 days before designating a position exempt from the Code, the Board shall notify the incumbent of the position, if any, of its proposed action, whereupon the incumbent and/or his representative may appear at the Board meeting at which such action is to be taken and present objections. Unless inconsistent with this Section, the provisions of Section 650.11 shall apply to hearings held pursuant to this Section 650.4 (c).

Section 650.5 Personnel Rules

The Board may approve, revise or disapprove new personnel rules or amendments to existing Personnel Rules submitted to the Board by the Director. If the Board does not revise or disapprove such proposed new rules or amendments within 30 days following receipt from the Director, the new rules or amendments shall be filed in the Office of the Secretary of State and shall be adopted, subject to the provisions of the IAPA.

Section 650.6 Orders of Compliance

- a) The Board may review and investigate personnel policies and actions and administrative practices to ensure compliance with the Code and Personnel Rules.
- b) Findings by the Board of apparent non-compliance with the Code or Personnel Rules, when communicated in writing to the Director, shall be considered an order to the Director to correct the apparent non-compliance or to demonstrate that a non-compliance does not exist. If, within 30 days after receipt of such an order,

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neither appropriate corrective action has been initiated, nor a satisfactory explanation submitted to the Board, the Board may record such apparent non-compliance in the minutes of its meetings and take such other action as is appropriate.

Section 650.7 Disciplinary Action Appeals

- a) Standing
 - A Certified Employee who has been served with written charges approved by the Director for removal, discharge, demotion, or suspension for a period of more than 30 days within a 12 month period may appeal to the Board, provided the appeal is in writing and received by the Board within 15 days after service upon the employee of such approved charges. A copy of the notice of appeal shall be served upon the Director.
- b) Procedure
 - 1) All disciplinary action appeal hearings shall be public.
 - 2) The burden of proof in all disciplinary action appeal hearings shall be upon the Director who must show by a Preponderance of the Evidence that the disciplinary action is merited.
 - 3) The Board shall render a final decision within 60 days after its receipt of the transcript of the proceeding. If the Board fails to do so, the employee shall be considered to be reinstated and shall receive full compensation for any period during which he was suspended.
 - 4) In its final decision, the Board may, for disciplinary purposes, suspend the employee for a period not to exceed 90 days; however, no such disciplinary suspension shall exceed a period of 120 days from the date of the earlier suspension, if any, of the employee pending investigation of the charges.
 - 5) If the Board's final decision retains the employee in his position and does not order a disciplinary suspension, the employee shall receive full compensation for any period during which he was suspended pending investigation of the charges.
 - 6) The final decision of the Board shall be certified to the Treasurer and shall be enforced forthwith. Unless inconsistent with this Section, the provisions of Section 650.11 shall apply to disciplinary action appeal proceedings.

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Section 650.8 Position Allocation Appeals

- a) Standing
A Certified Employee affected by the allocation of a position to a class under the Classification Plan and who has received a reconsidered decision from the Director may appeal to the Board, provided the appeal is in writing and received by the Board within 15 days after service upon the employee of the Director's reconsidered decision. A copy of the notice of appeal shall be served upon the Director.
- b) Procedure
- 1) The burden of proof in all position allocation hearings shall be upon the employee who must show by a Preponderance of the Evidence that the position allocation was not merited.
 - 2) Unless inconsistent with this Section, the procedures of Section 650.11 shall apply to position allocation appeal proceedings.

Section 650.9 Geographical Transfer Appeals

- a) Standing
A Certified Employee who has been served with an approved order for geographical transfer may appeal to the Board, provided the appeal is in writing and received by the Board within 15 days after service upon the employee of such approved order for transfer. A copy of the appeal shall be served upon the Director.
- b) Procedure
- 1) In appeals to the Board of permanent geographical transfers, the employee shall have the burden of proof to show by a Preponderance of the Evidence that the transfer was not merited.
 - 2) Unless inconsistent with this Section, the provisions of Section 650.11 shall apply to geographical transfer appeal proceedings.
- Section 650.10 Code And Personnel Rules Violation Appeals
- a) Standing
A Certified Employee who believes a personnel transaction has been falsely labeled in an attempt to deprive the Board of jurisdiction, or who believes a personnel transaction adversely affecting him violates either the Code or the Personnel Rules, may appeal to the Board, provided the appeal is in writing and received by the Board within 15 days after the employee receives actual notice of the falsely labeled

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transaction or violation. A copy of the notice of appeal shall be served upon the Director.

- b) The appeal must allege specific facts which if proven would show by a Preponderance of the Evidence that the personnel transaction named was a falsely labeled transaction or that the Code or a Personnel Rule was violated in an attempt to deprive the employee of his rights under the Code or Personnel Rules. Any appeal which fails to allege facts sufficient to meet this standard may be summarily dismissed by the Board. In any hearing called under the provisions of this Section the employee has the burden of proof to show by a Preponderance of the Evidence that the alleged violation took place.
- 2) Unless inconsistent with this Section, the procedures of Section 650.11 shall apply to Code and Personnel Rules violation appeal proceedings.
- Section 650.11 Rules of Appeals Procedures
- a) Filing and Form of Papers
- 1) The original copy of any appeal, motion, notice, pleading or other document shall be filed with the Board. Documents shall be signed by the filing party or by his representative and shall contain the address and telephone number of the party, or, if represented, the name, business address and telephone number of such representative. Originals should be sent to: State Treasurer's Office, Office of the Personnel Director, State of Illinois Center, 100 West Randolph, Suite 15-600, Chicago, IL 60601.
 - 2) Copies of all filed documents shall be served upon the Director and upon all known parties to proceedings and notice of such service shall be given to the Board.
 - 3) Filings shall be made at the following addresses:
To the Board, at the State Treasurer's Office, Office of the Personnel Director, State of Illinois Center, 100 West Randolph, Suite 15-600, Chicago, IL. 60601.
To the Director, at the State Treasurer's Office, Office of the Personnel Director, State of Illinois Center, 100 West Randolph, Suite 15-600, Chicago, IL. 60601.

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To the appealing employee, if no representative has been designated, at the address specified in the employee's appeal or, if none is specified, at the last address shown in the employee's personnel file.

To the designated representative, if any, of the appealing employee, at the address specified in the employee's appeal.

- 4) For the purpose of determining the timeliness of filing, "receipt" shall mean either personal delivery or date of postmark when deposited in the U.S. mail, in a sealed envelope, with postage prepaid, and properly addressed. If the last date for filing falls upon a weekend or legal holiday, the last date for filing shall be the first business day following such weekend or legal holiday.

b) Notice

Notice to a designated representative shall be notice to his client. Notice to an employee who is not represented shall be served upon the employee at the address specified above.

c) Contents of Pleadings

- 1) A notice of appeal filed pursuant to Sections 650.7, 650.8, 650.9 or 650.10 of these rules shall contain a specific, brief statement of facts underlying the appeal. If a breach of the Code or Personnel Rules is alleged, the Code section or Rule shall be cited.
- 2) Upon receipt of the notice of appeal, the Director shall submit to the Board a statement of facts, documentary evidence and argument substantiating the appealed action. In disciplinary action appeals, the Director shall submit his statement within 7 days of receipt of the notice of appeal. In all other appeals, the Director shall submit his statement within 15 days of receipt of the notice of appeal. A copy of the submission shall be served upon the employee.
- 3) Upon receipt of the Director's submission, the employee shall submit to the Board an answer setting forth facts, documentary evidence and argument substantiating the appeal. This answer shall specifically identify

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the employee's objections to the Director's submission. In disciplinary action appeals, the employee shall submit his answer within 7 days of receipt of the Director's submission. In all other appeals, the employee shall submit his answer within 15 days of receipt of the Director's submission. A copy of the answer shall be served upon the Director.

d) Conferences; Decision on Pleadings

- 1) If, upon reviewing the Director's submission, the employee desires a conference with the Board or Hearing Officer, he shall so state in his answer. If, upon reviewing the employee's answer, the Director desires a conference with the Board or Hearing Officer, he shall so indicate in written notice to the Board or Hearing Officer and the employee, within 5 days of receipt of the employee's answer. An informal conference among the Director, the employee and the Board or Hearing Officer shall be held if requested by either party.
- 2) In all appeals except disciplinary action and position allocation appeals, the Board or Hearing Officer may make its decision on the Director's submission and the employee's answer if sufficient non-controverted facts exist, or the Board or Hearing Officer may, at the request of either party or upon its own motion, order a formal hearing on any disputed issues of fact or law. In all disciplinary action and position allocation appeals, a formal hearing shall be held if requested by the employee.

e) Notice of Formal Hearing; Time of Hearing

- 1) If a formal hearing is to be held, notice of the hearing shall be served upon the parties or their representatives, personally or by certified or registered mail, and shall comply with the contested case provisions of the IAPA (Ill. Rev. Stat. 1991, ch. 127, par. 1010-25) [5 ILCS 100/10-25].
- 2) The Board or Hearing Officer shall hold a formal disciplinary action appeal hearing, if necessary, within 30 days after receipt of the notice of appeal. In position exemption, position allocation, geographical transfer and violation appeals, the Board or Hearing Officer shall hold a

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formal hearing, if, necessary, within 60 days after receipt of the notice of appeal.

- f) Continuations and Extensions
 - 1) The Board or Hearing Officer may, for good cause shown, on timely motion, extend the time for filing any pleading or document or may continue the date of a scheduled hearing.
 - 2) Motions for extensions or continuances are timely if submitted in writing at least 2 business days before the scheduled filing or hearing date, except for emergencies.
- g) Request for List of Witnesses
Upon timely request made, either party must furnish to the other party a list of the names and addresses of prospective witnesses.
- h) Right to Inspect and Interview
Any party or his representative shall have the right, upon timely request made, to inspect any relevant documents in the possession of or under the control of any other party and, upon timely request made, to interview employees having knowledge of relevant facts. Interviews of employees and inspection of documents shall be at times and places reasonable for the employee and for the employer and shall occur within 7 days of receipt of the request to inspect or interview.
Written Interrogatories
 - 1) Any party may direct written interrogatories to any other party, provided such interrogatories are served at least 14 days prior to the scheduled hearing date or any continued hearing date. Interrogatories shall be restricted to the subject matter of the particular case.
 - 2) Within 7 days after the service of the interrogatories, an answer or objection shall be made to each interrogatory. If an answer may be obtained from a document in the possession or control of a party, it shall be sufficient to specify that document as an answer.
- j) Depositions
Upon order of the Board or Hearing Officer, the Board, Hearing Officer, or any party may cause a deposition of any witness to be taken for use as evidence in a Board proceeding.
Written Admissions
A party may serve on any other party a written request
- k)

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for the admission by the latter of the truth of any specified relevant fact set forth in the request, or for the admission of genuineness of any relevant documents described in the request, provided such written request is served at least 14 days prior to the scheduled hearing or any continued hearing date. Copies of the documents shall be served with the request, unless copies have already been furnished. Failure to answer the request within 7 days after service of the request shall be deemed a prima facie admission of all items contained in the request.

- Pre-Hearing Conference
 - 1) In any appeal, the Board or Hearing Officer may hold a pre-hearing conference at which the parties, or their representatives, shall appear to consider:
 - A) Simplification of issues;
 - B) Amendment of charges;
 - C) The possibility of obtaining admissions and stipulations of facts and of documents;
 - D) Limitation of the number of witnesses;
 - E) Any other matters which may aid in the disposition of the appeal.
 - 2) The Board or Hearing Officer shall make an order which recites any action taken, any agreement made by the parties as to any of the matters considered, and the issues to be heard at the hearing.
- m) Conduct of Hearings
All hearings shall be conducted by the Board or a Hearing Officer. Each party may be heard in person, by counsel or by other representatives, at his own expense. Each party may call witnesses to testify in his behalf. Each party may cross-examine opposing witnesses and present documentary and demonstrative evidence. All disciplinary action and position allocation appeal hearings shall be conducted in accordance with the contested case provisions of the IAPA, (Ill. Rev. Stat. 1991, ch. 127, par. 1010-25, et seq.) [5 ILCS 100/10-25 et seq.] All other appeal hearings need not be conducted according to the technical rules relating to evidence and witnesses. Opening Statements and Closing Arguments
Upon the opening of the hearing, the Board or Hearing Officer may allow the parties to make opening statements. Upon the close of the hearing, each side
- n)

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may make a closing argument orally and/or by written brief incorporating arguments of fact and law. The form of the closing argument shall be at the discretion of the Board or Hearing Officer.

o) Failure to Comply with Orders or Rules

1) If a party, or any person at the instance of or in collusion with a party, unreasonably refuses or fails to comply with this Section, or with any order of the Board or Hearing Officer, the Board or Hearing Officer may enter such adverse finding, order, or decision as may be necessary to insure just disposition of the matter.

2) The Code provides that any person who shall fail to appear in response to a subpoena or to answer any question or produce any books or papers pertinent to any hearing or investigation under the Code or who shall knowingly give false testimony in relation to any hearing or investigation under the Code shall be guilty of a misdemeanor.

p) Record of Proceedings

In all disciplinary action and position allocation appeal hearings the Director shall arrange for the proceedings to be recorded and for the recording to be promptly transcribed and served upon the Board or Hearing Officer. In all disciplinary action and position allocation appeal hearings, records of the proceedings shall be maintained in accordance with the contested case provisions of the IAPA (Ill. Rev. Stat. 1991, ch. 127, par. 1010-35) [5 ILCS 100/10-35].

q)

Proposal for Decision and Responses
In all disciplinary action and position allocation appeals, if the proceedings are conducted by a Hearing Officer and if the Hearing Officer recommends a decision adverse to the appealing employee, then the Hearing Officer shall prepare a Proposal for Decision in accordance with the IAPA (Ill. Rev. Stat. 1991, ch. 127, par. 1010-45) [5 ILCS 100/10-45], which shall be given to the Board and to the parties in time to allow the filing of written exceptions and legal arguments before the Board renders a final decision.
Decision by Board

r)

At least 2 members of the Board concurring, a Board decision shall become final on the date it is rendered in writing. In disciplinary action and position

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allocation appeals, if the Board's decision is adverse to the appealing employee, that decision shall comply with the contested case provisions of the IAPA (Ill. Rev. Stat. 1991, ch. 127, par. 1010-50) [5 ILCS 100/10-50]. Copies of the decision shall be served upon the parties and the Director and shall be available at the Director's office for inspection during business hours. In all disciplinary action and position allocation appeals, compliance with any or all of the provisions of the IAPA concerning contested cases may be waived by stipulation of all parties. IAPA, (Ill. Rev. Stat. 1991, ch. 127, par. 1010-70) [5 ILCS 100/10-70]

s)

Section 650.12 Authority of Board And Hearing Officers

a) The Board and Hearing Officers shall have the authority to conduct conferences, pre-hearing conferences and hearings and to administer oaths, subpoena and examine witnesses, compel the production of books and papers, rule on motions and issue orders subject to Board review. Hearing Officers shall also have the authority to rule on any substantive or procedural matter not covered by these rules, such rulings to be subject to Board review.

b)

Until the decision in a case is final, the Board may remand the case to the Hearing Officer for further proceedings.

c)

The Board shall have the authority to affirm, reverse, modify or set aside in whole or in part the rulings, orders, decisions or recommendations of the Hearing Officer.

Section 650.13 Adoption, Amendment And Recision of Rules

At a regular or special meeting, the Board may adopt, amend or rescind any rule consistent with the Code, provided written notice of the proposed action has been given all Board members at least 10 days prior to the meeting at which such action is scheduled to be taken. Any rules so adopted, amended or rescinded shall become effective in accordance with the provisions of the IAPA.

1) Heading of the Part: Hospital Services

2) Code Citation: 89 Ill. Adm. Code 148

3) Section Number:
148.82
Adopted Action:
New Section

4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13) [305 ILCS 5/12-13]

5) Effective Date of Amendments: April 21, 1993

6) Does this rulemaking contain an automatic repeal date? No

7) Do these Amendments contain incorporations by reference? No

8) Date Filed in Agency's Principal Office: April 21, 1993

9) Notice of Proposal Published in Illinois Register:

August 21, 1992 (16 Ill. Reg. 12826)

10) Has JC&AR issued a Statement of Objections to these Adopted Amendments? No

11) Differences between proposal and final version: The following changes have been made in the proposed amendments.

Subsection (a) has been revised to read:

- (a) The Department of Public Aid will cover organ transplants as identified under subsection (b) below which are provided by certified organ transplant centers which meet the requirements specified in subsections (c) through (h) of this Section.

The first line of Subsection (c)(1)(C) has been revised as follows:

Meet certification criteria established in subsection (d) below, ...

A new subsection (c)(3) has been added as follows:

- (3) In the event that no hospital formally certified by the Department is able to provide a covered service set forth in subsection (b) above within the time frame necessary to preserve the recipient's health, the Department shall review a request for prior approval of the service from a non-certified facility.

and if the facility satisfies the criteria for certification, approve the request on an individual case basis.

Subsection (d)(1)(A) has been deleted in its entirety.

Subsections (d)(1)(B) and (d)(1)(C) have been relabeled as subsections (d)(1)(A) and (d)(1)(B) respectively.

Subsection (d)(1)(D) has been relabeled as subsection (d)(1)(C), and the subsection has been revised to read:

- (C) The hospital has had the transplant program for heart and liver transplants in operation for at least three years with twelve transplant procedures per year for the past two years and twelve cases before that for adult heart and liver transplants;

A new subsection (d)(1)(D) has been added as follows:

- (D) The hospital has had the transplant program for adult and pediatric bone marrow transplants in operation for a least two years with twelve transplant procedures per year for the past two years;

The second sentence of subsection (e)(1) has been revised to read:

- (1) ... A certified center must submit documentation established under subsections (c), (d), (f) and (h) of this Section for review by the Department's State Medical Advisory Committee for recertification as a transplant center.

Subsection (g)(1) has been revised to read:

- (1) Hospital services rendered for transplant procedures under this Section are exempt from the provisions of Sections 148.240 through 148.330 and the 89 Ill. Adm. Code 149 of the Department's administrative rules governing hospital reimbursement. Hospital reimbursement for transplants covered within this Section is an all inclusive rate for the admission, regardless of the number of days of care associated with that admission, which is limited to a maximum of 60 percent of the hospital's usual and customary charges to the general public for the same procedure for the number of days listed below for specific types of transplants:

Subsection (g)(3) has been revised to read:

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- (3) Applicable disproportionate share payment adjustments shall be made in accordance with Section 148.120(g). Applicable outlier adjustments shall be made in accordance with Section 148.130.

- 12) Have all the changes agreed upon by the agency and JCARE been made as indicated in the agreement letter issued by JCARE? Yes
- 13) Will these Amendments replace Emergency Amendments currently in effect? No
- 14) Are there any Amendments pending on this Part? No

15) Summary and Purpose of Amendments: A new Section 148.82 was proposed to provide an opportunity for public comment on the Department's rules concerning payment for transplant services. Questions have been raised concerning the adequacy of the opportunity for public comment during the adoption of the current provisions regarding payment for transplant services which are located in Section 148.80.

The amendments to Section 148.80 in question were adopted on an emergency basis effective November 1, 1991. The notice of emergency amendments was published in the Illinois Register on November 8, 1991, at 15 Ill. Reg. 16166. In the same issue of the Illinois Register a notice of proposed amendments was published at 15 Ill. Reg. 15928. Following public comment and other required rulemaking procedures, the proposed amendments were adopted effective March 27, 1992. The notice of adopted amendments was published in the Illinois Register on April 17, 1992, at 16 Ill. Reg. 6255. While the Department believes that the adoption of these provisions was proper, the provisions were repropoed to provide another opportunity for public comment and resolve any possible questions about the adoption of these rules.

The Department's methods for providing reimbursement for hospital services underwent significant changes during the first half of Fiscal Year 1992. Prior to September 1, 1991, hospital rates for specific services and days of care were negotiated under the ICARE Program. The Department then implemented three new methods for hospital inpatient reimbursement, including the DRG (Diagnosis Related Group) system; the ARS (Alternate Rate System) system which is a cost-based per diem system; and a non cost-based per diem system. Substantive changes were required in Section 148.80, which pertains to organ transplant services, to reflect criteria necessary for the new reimbursement methods for hospital services.

Organ transplant services under the ICARE Program were paid for through a negotiated rate on a case by case basis. Organ transplant services provided by those hospitals not under the ICARE Program were reimbursed at 60 percent of charges on a case by case basis. The Department made an individual determination for each recipient regarding the appropriateness of the transplant. These services are now reimbursed through a

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combination methodology. Substantive changes were made in Section 148.80, which pertains to organ transplant services, to reflect the criteria which are necessary for the calculation of rates.

The proposed provisions in Section 148.82 specify the following:

- transplant services include bone marrow, heart, liver, pancreas/pancreas-kidney transplantation (excluding bone marrow searches), medically necessary work-up and evaluation prior to transplantation, and other types of transplant procedures when a hospital has proper certification;
- a hospital must satisfy the Department's criteria for certification as a transplant center for Medicaid eligible patients prior to receiving payment from the Department for transplant services;
- a certification process to be followed by a hospital seeking certification as a transplant center;
- certification criteria which a hospital which must meet and document;
- an annual recertification process to be followed by all transplant centers;
- the notification process (to the Department) which must be adhered to prior to any transplant;
- reimbursement for transplantation services, which is an all-inclusive rate for the admission and is limited to a specific percentage of total charges for a specific number of days;
- the days of services which will be covered for any transplantation service; and
- reporting requirements to which certified transplant centers must adhere.

The certification criteria which have been added to Section 148.82 require that a certified transplant center can demonstrate that an ongoing and successful transplant operation has been in effect for a number of years, that a minimum number of procedures has been undertaken annually, and that survival rates have been met. Survival rates, as well as the other numerical criteria, are specified in the rule according to the type of transplant service being considered.

The most recent changes in Section 148.82 relate to pancreas and kidney/pancreas transplant services. Prior to these changes, the Department covered only transplantation services for bone marrow, heart

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and liver transplants. Criteria have been developed which must be met by a hospital in order to be certified as a center for pancreas and kidney/pancreas transplant services. These criteria were developed in response to the need of a public assistance recipient for a pancreas transplant, and with the assistance of the State Medical Advisory Committee. The Department will cover the costs of pancreas and kidney/pancreas transplants in a hospital which meets the Department's requirements for certification, annual certification renewal, and the annual survival rates specified for pancreas and kidney/pancreas procedures.

The rule revisions pertaining to transplant services are not expected to significantly increase the Department's aggregate annual expenditures, since organ transplant services were covered prior to implementation of these changes.

- 16) Information and questions regarding these Adopted Amendments shall be directed to:

Name: Joanne Jones
Address: Bureau of Rules and Regulations
Illinois Department of Public Aid
100 South Grand Avenue East, Third Floor
Springfield, Illinois 62762
Telephone: (217) 524-3215

The full text of the Adopted Amendments begins on the next page:

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TITLE 89: SOCIAL SERVICES
CHAPTER I: DEPARTMENT OF PUBLIC AID
SUBCHAPTER d: MEDICAL PROGRAMS

PART 148
HOSPITAL SERVICES

Section	Hospital Services
148.10	Participation
148.20	Definitions and Applicability
148.25	General Requirements
148.30	Special Requirements
148.40	Covered Hospital Services
148.50	Services Not Covered as Hospital Services
148.60	Limitation On Hospital Services
148.70	Organ Transplants Services Covered Under Medicaid
148.80	Organ Transplant Services
148.82	Heart Transplants (Repealed)
148.90	Liver Transplants (Repealed)
148.100	Bone Marrow Transplants (Repealed)
148.110	Disproportionate Share Hospital (DSH) Adjustments
148.120	Outlier Adjustments for Exceptionally Costly Stays
148.130	Hospital Outpatient and Hospital-Based Clinic Services
148.140	Uncompensated Care Payment Adjustments
148.150	Payment Methodology for County-Owned Hospitals in an Illinois County with a Population of Over 3 Million
148.160	Payment Methodology for State-Owned Hospitals in an Illinois County with a Population of Over 3 Million
148.170	Payment for Pre-operative Days, Patient Specific Orders, and Services Which Can Be Performed in an Outpatient Setting
148.180	Copayments
148.190	Alternate Reimbursement Systems
148.200	Filing Cost Reports
148.210	Pre September 1, 1991, Admissions
148.220	Admissions Occurring on or after September 1, 1991
148.230	Utilization Review and Furnishing of Inpatient Hospital Services Directly or Under Arrangements
148.240	Determination of Alternate Payment Rates to Certain Exempt Hospitals
148.250	Calculation and Definitions of Inpatient Per Diem Rates
148.260	Determination of Alternate Cost Per Diem Rates For All Hospitals
148.270	and Payment Rates for Certain Exempt Hospital Units
148.280	Reimbursement Methodologies for Children's Hospitals and Hospitals Reimbursed Under Special Arrangements
148.290	Adjustments and Reductions to Total Payments
148.300	Payment
148.310	Review Procedure
148.320	Alternatives

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148.330 Exemptions
 148.340 Subacute Alcoholism and Substance Abuse Treatment Services
 148.350 Definitions
 148.360 Types of Subacute Alcoholism and Substance Abuse Treatment Services
 148.368 Volume Adjustment (Repealed)
 148.370 Payment for Subacute Alcoholism and Substance Abuse Treatment Services
 146.373 Utilization (Repealed)
 148.376 Utilization, Case-Mix and Discretionary Funds (Repealed)
 148.380 Rate Appeals for Subacute Alcoholism and Substance Abuse Treatment Services
 148.390 Hearings
 148.400 Special Hospital Reporting Requirements

AUTHORITY: Implementing Article III of the Illinois Health Finance Reform Act (Ill. Rev. Stat. 1991, ch. 111 1/2, par. 6503-1 et seq.) [20 ILCS 2215/3-1 et seq.] and implementing and authorized by Articles III, IV, V, VI, VII and Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 3-1 et seq., 4-1 et seq., 5-1 et seq., 6-1 et seq., 7-1 et seq., and 12-13) [305 ILCS 5/3-1 et seq., 5/4-1 et seq., 5/5-1 et seq., 5/6-1 et seq., 5/7-1 et seq., and 5/12-13]

SOURCE: Sections 148.10 thru 148.390 recodified from 89 Ill. Adm. Code 140.94 thru 140.398 at 13 Ill. Reg. 9572; Section 148.120 recodified from 89 Ill. Adm. Code 140.110 at 13 Ill. Reg. 12118; amended at 14 Ill. Reg. 2553, effective February 9, 1990; emergency amendment at 14 Ill. Reg. 11392, effective July 1, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 15358, effective September 13, 1990; amended at 14 Ill. Reg. 16998, effective October 4, 1990; amended at 14 Ill. Reg. 18293, effective October 30, 1990; amended at 14 Ill. Reg. 18499, effective November 8, 1990; emergency amendment at 15 Ill. Reg. 10502, effective July 1, 1991, for a maximum of 150 days; emergency expired October 29, 1991; emergency amendment at 15 Ill. Reg. 12005, effective August 9, 1991, for a maximum of 150 days; emergency expired January 6, 1992; emergency amendment at 15 Ill. Reg. 16166, effective November 1, 1991, for a maximum of 150 days; amended at 15 Ill. Reg. 18684, effective December 23, 1991; amended at 16 Ill. Reg. 6255, effective March 27, 1992; emergency amendment at 16 Ill. Reg. 11335, effective June 30, 1992, for a maximum of 150 days; emergency expired November 27, 1992; emergency amendment at 16 Ill. Reg. 11942, effective July 10, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 14778, effective October 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 19873, effective December 7, 1992; amended at 17 Ill. Reg. 131, effective December 21, 1992; amended at 17 Ill. Reg. 3296, effective March 1, 1993; amended at 17 Ill. Reg. 6649, effective April 21, 1993.

NOTE: CAPITALIZATION DENOTES STATUTORY LANGUAGE.

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Section 148.82 Organ Transplant Services

a) Introduction

The Department of Public Aid will cover organ transplants as identified under subsection (b) below which are provided by certified organ transplant centers which meet the requirements specified in subsections (c) through (h) of this Section.

b) Covered Services

- 1) Bone Marrow, heart, liver, or pancreas/pancreas-kidney transplantation excluding bone marrow searches.
 - 2) Other types of transplant procedures may be covered when a hospital has been certified by the Department as a transplant center eligible to perform such transplants. Centers must complete the certification process established in Section 148.80(c) and provide the necessary documentation of the number of transplant procedures performed and the survival rates.
 - 3) Medically necessary work-up and evaluation up to three (3) days prior to transplantation.
- c) Certification Process
- 1) In order to be certified to receive reimbursement for transplants performed on Medicaid patients, the hospital must:
 - A) Request an application from the Bureau of Hospital Services;
 - B) Submit a completed application to the Department for the type of transplant for which the center is seeking certification;
 - C) Meet certification criteria established in subsection (d) below, based upon review and recommendation of each application by the State Medical Advisory Committee (SMAC); and
 - D) Submit a detailed status report on each patient for the type of transplant for which the hospital is seeking certification. Such reports must include the date of transplant, the length of hospitalization, charges, survival rates, patient-specific transplant outcome, and complications (including cause of death, if applicable) for all transplants performed for the two years preceding the date of the application. To protect the privacy of

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Section 148.82(c)(1)(D) (continued)

patients included in this report, names of Medicaid and non-Medicaid patients are not required.

2) The Department shall notify the hospital of approval or denial of the hospital as a transplant center for Medicaid eligible patients.

3) In the event that no hospital formally certified by the Department is able to provide a covered service set forth in subsection (b) above within the time frame necessary to preserve the recipient's health, the Department shall review a request for prior approval of the service from a non-certified facility, and if the facility satisfies the criteria for certification, approve the request on an individual case basis.

d) Certification Criteria

1) Hospitals seeking certification as a transplant center shall submit documentation to verify that:

- A) The hospital is a tertiary care hospital capable of providing all necessary medical care required by the transplant patient;
- B) The hospital is affiliated with an academic health center;
- C) The hospital has had the transplant program for heart and liver transplants in operation for at least three years with twelve transplant procedures per year for the past two years and twelve cases before that for adult heart and liver transplants;
- D) The hospital has had the transplant program for adult and pediatric bone marrow transplants in operation for at least two years with twelve transplant procedures per year for the past two years;
- E) A hospital specializing in pediatric heart and/or liver transplants must have a program in operation for at least three years and must have performed a minimum of six transplant procedures per year for the past two years, and six before that;
- F) The hospital has had the transplant program in operation for at least three years with 25 transplant procedures per

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Section 148.82(d)(1)(F) (continued)

year for the past two years and 25 cases before that for kidney transplants, and five transplant procedures per year for the past two years and five before that for pancreas transplants, or twelve transplant procedures per year for the past two years and twelve before that for kidney/pancreas transplants;

G) The hospital has experts, on staff, in the fields of cardiology, anesthesiology, immunology, infectious disease, nursing, social services, organ procurement, associated surgery and internal medicine to complement the transplant team. In addition, in order to qualify as a transplant center for pediatric patients, the hospital must also have experts in the field of pediatrics;

H) The hospital has an active cardiovascular medical and surgical program as evidenced by the number of cardiac catheterizations, coronary arteriograms and open heart procedures per year for heart transplant candidates;

I) The hospital has pathology resources that are available for studying and reporting the pathological responses for transplantation;

J) The hospital complies with applicable State and Federal laws and regulations;

K) The hospital participates in a recognized national donor procurement program, abides by its rules, and provides the Department with the name of the national organization of which it is a member;

L) The hospital has an interdisciplinary body to determine the suitability of candidates for transplantation;

M) The hospital has blood bank support necessary to meet the demands of a certified transplant center; and

N) The hospital meets the applicable transplant survival rates as supported by the Kaplan-Meier method or other method accepted by the Department;

1) A one-year survival rate of 50 percent for bone marrow transplant patients;

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Section 148.82(d)(1)(N) (continued)

- ii) A one-year survival rate of 75 percent and a two-year survival rate of 60 percent for heart transplant patients;
 - iii) A one-year survival rate of 75 percent and a two-year survival rate of 60 percent for liver transplant patients.
 - iv) A one-year survival rate of 90 percent for kidney transplant and a one-year survival rate of 80 percent for pancreas transplant; or a one-year survival rate of 80 percent for kidney/pancreas transplant.
- 2) The commitment of the hospital to support the transplant center must be at all levels as evidenced by such factors as financial resources, allocation of space and the support of the professional staff for the transplant program and its patients. The hospital must demonstrate that:

- A) Component teams are integrated into a comprehensive transplant team with clearly defined leadership and responsibility;
 - B) The hospital safeguards the rights and privacy of patients;
 - C) The hospital has adequate patient management plans and protocols to meet the patient and hospital's needs.
- 3) The hospital must identify, in writing, the director of the transplant program and the members of the team as well as their qualifications. Physician team members must be identified as board certified, in preparation for board certification, or pending board certification, and the transplant coordinator's name must be submitted.
- 4) The hospital must provide patient selection criteria including indications and contraindications for the type of transplant procedure for which the facility is seeking certification.

e) Recertification Process/Criteria

- 1) The Department will conduct an annual review for certification of transplant centers. A certified center must submit documentation established under subsections (c), (d), (f) and (h) of this Section for review by the Department's State Medical Advisory Committee for recertification as a transplant center.

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Section 148.82(e) (continued)

- 2) Survival rates of previous transplant patients must be documented prior to certification. The center must maintain patient volume in the year of certification based on previous transplant statistics.
- 3) The Department shall notify the hospital of approval or denial of the recertification of the hospital as a transplant center.
- f) Notification of Transplant
- 1) The hospital must notify the Department prior to performance of the transplant procedure. The notification letter must be from a physician on the transplant team.
- 2) The notification must include the admission diagnosis, pre-transplant diagnosis and the initial work-up summary of medical findings.
- 3) The Department shall notify the hospital regarding receipt of the notification and provide the appropriate "patient tracking" forms to the hospital.

g) Reimbursement

- 1) Hospital services rendered for transplant procedures under this Section are exempt from the provisions of Sections 148.240 through 148.330 and the 89 Ill. Adm. Code 149 of the Department's administrative rules governing hospital reimbursement. Hospital reimbursement for transplants covered within this Section is an all-inclusive rate for the admission, regardless of the number of days of care associated with that admission, which is limited to a maximum of 60 percent of the hospital's usual and customary charges to the general public for the same procedure for the number of days listed below for specific types of transplants:
- A) Three days of pre-operative inpatient work-up; and
 - B) A maximum 30 consecutive days of post-operative inpatient care for heart, pancreas, or kidney/pancreas transplant; or
 - C) 40 consecutive days of inpatient care for liver transplant; or
 - D) 50 consecutive days of inpatient care for bone marrow transplant; or

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NOTICE OF ADOPTED AMENDMENTS

Section 148.82(g)(1) (continued)

- E) For those transplants covered under subsection (b)(2), the number of consecutive days of inpatient care specified within the transplant certification process.
- 2) Reimbursement will be approved only when the Department's letter acknowledging the notification of the transplant procedure is attached to the hospital's claim.
- 3) Applicable disproportionate share payment adjustments shall be made in accordance with Section 148.120(g). Applicable outlier adjustments shall be made in accordance with Section 148.130.
- 4) The rate will not include transportation and physician fees when reimbursed pursuant to 89 Ill. Adm. Code 140.410 through 140.414 and 89 Ill. Adm. Code 140.490 through 140.492, respectively.

h) Reporting Requirements of Certified Transplant Center

The following documentation must be submitted within the time limits set forth in this subsection.

1) Patient Tracking

- A) The center must submit annually a statistical summary including information for all patients having received transplants at the transplant center. Patients not covered by Medicaid may be identified numerically or by other means identified by the hospital, to protect patient confidentiality. The summary must include, but is not limited to, short and long term outcome on all patients.
- B) The discharge summary for each Medicaid patient must be received by the Department within thirty days of the patient's discharge.
- C) The annual outcome summaries for each Medicaid patient must be received by the Department within thirty days of the annual patient post-transplant evaluation.
- D) For those Medicaid patients who expire, a summary must be received by the Department within thirty days of the patient's death.

2) Notification of Changes

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Section 148.82(h)(2) (continued)

The center must notify the Department within thirty days of any changes in its program including, but not limited to, certification criteria, patient selection criteria, members of the transplant team and the coordinator.

(Source: Added at 17 Ill. Reg. 6649, effective April 21, 1993)

TREASURER

NOTICE OF ADOPTED RULES

1) Heading of Part: Illinois Public Treasurers' Investment Pool for Public Treasurers in the State of Illinois

2) Code Citation: 74 Ill. Adm. Code 740

3) Section Number Adopted Action
740.5 New Section
740.10 Amended
740.20 Amended
740.30 New Section

4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 130, par. 17 [15 ILCS 505/17]

5) Effective Date of Amendments: April 19, 1993

6) Does this rulemaking contain an automatic repeal? NO

7) Does this rulemaking contain incorporations by reference? NO

8) Date filed in Agency's Principal Office: April 19, 1993

9) Notice of Proposal Published in Illinois Register: 17 Ill. Reg. 585 (1/15/93)

10) Has JCAR issued a Statement of Objection to this rule? NO

11) Difference between proposal and final version: Pursuant to an agreement JCAR and the Treasurer agreed to the following changes:

1. In Section 740.20(f), the current phrase "...may be returned to participant" should be amended to read "...shall be returned to participant."
2. Section 740.30(a) should be changed to read: "The custodian shall establish custodial accounts for participants who request the establishment of such accounts for the safekeeping of securities."
3. To add to following language to the end of Section 740.20(c): "In determining the Administrative fee, the Treasurer shall weigh the following factors: (i) the total asset size of the IPTIP Pool; (ii) projected cash flows; and (iii) anticipated administrative and management expenses. The Treasurer shall notify all participants of any change in the administrative fee. In no event shall the administrative fee exceed 25 basis points or be less than 5 basis points (annualized). One basis point equals 1/100th of a percent."

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12) Have all changes agreed upon by the agency and JCAR been made as indicated? YES

13) Will this amendment replace an emergency rule currently in effect? NO

14) Are there any other amendments pending on this part? NO

15) Summary and Purpose of the amendment: This amendment clarifies the relationship between IPTIP participants and the IPTIP custodian.

16) Questions about this adopted amendment may be addressed to:
Matt Berns
Office of the State Treasurer
100 West Randolph, Suite 15-600
Chicago, IL 60601
(312) 814-2976

The full text of the adopted rules begins on the following page.

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NOTICE OF ADOPTED AMENDMENT(S)

TITLE 74: PUBLIC FINANCE
CHAPTER V: TREASURER

PART 740

ILLINOIS PUBLIC TREASURERS' INVESTMENT POOL FOR PUBLIC
TREASURERS IN THE STATE OF ILLINOIS

Section

740.5 Definitions

740.10 Eligibility Requirements

740.20 Participation Requirements

740.30 Custodial Account

AUTHORITY: Authorized by and implementing Section 17 of the State Treasurer Act (Ill. Rev. Stat. 1991, ch. 130, par. 17) [15 ILCS 505/17].

SOURCE: Illinois Public Treasurers' Investment Pool for Public Treasurers in the State of Illinois, effective December 29, 1977; codified at 5 Ill. Reg. 11090; amended at 17 Ill. Reg. 6663, effective April 19, 1993.

Section 740.5 Definitions

"Administrator and Fiscal Agent" The Treasurer of the State of Illinois or designee.

"Application Form" The form prepared by the administrator providing all required pertinent information to be filed by the participant prior to the deposit of any public funds in IPTIP.

"Custodian" Institution appointed by the Treasurer responsible for accounting and trust services for IPTIP.

"Custodial Accounts" Accounts established by a public agency to hold and not invest public funds.

"Fund" One of the investment funds available to participants who invest in IPTIP.

"IPTIP" Illinois Public Treasurers' Investment Pool for Public Treasurers in the State of Illinois.

"Participant" Governmental officials who on behalf of units of local government or other public agencies file an application and deposit public funds in IPTIP.

"Public Agency" In the State of Illinois, the various counties, township, cities, villages, school districts, special road districts, public water supply districts, fire protection districts, drainage

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districts, levy districts, sewer districts, housing authorities, the Illinois Bank Examiners Education Foundation, the Chicago Park District, and all other political corporations or subdivisions of the State of Illinois, specifically including any and all agencies of the State and any and all pension funds duly created and constituted under Illinois law, now or hereafter created, whether or not herein specifically mentioned.

"Public Funds" Current operating funds, special funds, interest and sinking funds, and funds of any kind or character belonging to or in the custody of any public agency.

"Treasurer" The duly elected Treasurer of the State of Illinois.

(Source: Added at 17 Ill. Reg. 6663, effective April 19, 1993.)

Section 740.10 Eligibility Requirements

- a) Funds so invested must be public funds invested by a public agency.
b) Application form prescribed by the State Treasurer must be completed and approved.

(Source: Amended at 17 Ill. Reg. 6663, effective April 19, 1993.)

Section 740.20 Participation Requirements

- a) Prior-day-notification-is-required-for-deposit-or-withdrawal-of-funds-
Any funds on deposit with IPTIP may be withdrawn if a withdrawal notification is received by the administrator by 11:00 a.m. on the day on which the funds are to be withdrawn. If the withdrawal notification is received after 11:00 a.m., the funds will be available the next business day.
b) Interest income will be computed daily and cash or wired funds received by 11:00 a.m. on any business day begin earning interest on that day. Checks representing good funds begin earning interest if received before 11:00 a.m. on that day or on the next business day after receipt. Income will be computed daily and reinvested in full or fractional units of the pool.
c) Administrative fees will be charged to the participants. Such administrative fees will be determined by the State Treasurer and paid from earnings of IPTIP, and interest earnings in excess of such expenses shall be credited or paid for from time-to-time when such surplus may be reasonably determined and declared to the custodians of public funds participating in IPTIP in a manner which equitably reflects the differing amounts of their respective investments in IPTIP and the differing periods of time for which such amounts were in the custody of IPTIP. In determining the administrative fee, the

TREASURER

NOTICE OF ADOPTED AMENDMENT(S)

Treasurer shall weigh the following factors:

- 1) the total asset size of the IPTIP Pool;
- 2) projected cash flows; and
- 3) anticipated administrative and management expenses. The Treasurer shall notify all participants of any change in the administrative fee. In no event shall the administrative fee exceed 25 basis points or be less than 5 basis points (annualized). One basis point equals 1/100th of a percent.
- d) Minimum time for participation is \$107,000 one (1) day and each deposit or withdrawal must be in multiples of \$17,000 no less than One Dollar (\$1.00).
- e) Each Participating--Treasurer participant will be permitted only one investment-account to invest in any or all investment accounts.
- f) The Treasurer shall have the authority, and the participant will agree in the application, that the proceeds from any account that has been inactive for a period of one (1) year and during that period has not equalled or exceeded at any time \$1,000.00 shall be returned to the participant listed in the application after notice of such pending action has been provided by mail to the participant.

(Source: Amended at 17 Ill. Reg. 6663, effective April 19, 1993)

Section 740.30 Custodial Account

- a) The custodian shall establish custodial accounts for participants who request the establishment of such accounts for the safekeeping of securities.

- b) The administrator shall determine the fees to be paid for the establishment of custodial accounts, and such fees shall be listed on the application for the establishment of a custodial account which must be completed by the public agency when establishing the account.

(Source: Added at 17 Ill. Reg. 6663, effective April 19, 1993)

DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF EMERGENCY AMENDMENT(S)

- 1) Heading of the Part: Real Estate Appraiser Certification
- 2) Code Citation: 68 Ill. Adm. Code 1455
- 3) Section Numbers: Emergency Action:
1455.300 Amendment
- 4) Statutory Authority: Ill. Rev. Stat. 1991, ch. 111, pars. 5836.5 and 5836.12 [225 ILCS 455/36.5 and 455/36.12].
- 5) Effective Date of Amendments: April 19, 1993
- 6) If these emergency amendments are to expire before the end of the 150-day period, please specify the date on which they will expire. These emergency amendments are to expire when the proposed amendments are adopted.
- 7) Date Filed in Agency's Principal Office: April 19, 1993.
- 8) Reason for Emergency: Since January 1, 1993, anyone wishing to perform real estate appraisals under Title XI of the federal Financial Institutions Reform, Recovery and Enforcement Act of 1989, as amended, must hold a state real estate appraiser's license or certificate. Rules adopted January 26, 1993, established that all licenses and certificates issued under this Act shall expire on June 30 of each odd-numbered year. Emergency rules are necessary to extend the deadline for renewing licenses to September 30 to give license and certificate holders more time to effect their first renewal in 1993. To not have Illinois appraisers qualified and renewed by the deadline to perform federally related appraisals would constitute a threat to the public interest in that the real estate industry and federal financial transactions would not have an adequate number of appraisers to perform such transactions to meet the requirements of the federal Financial Institution Reform, Recovery and Enforcement Act of 1989.
- 9) A Complete Description of the Subjects and Issues Involved: This rulemaking changes the renewal date for all licenses and certificates issued under the Act for State Licensed Real Estate Appraisers, Certified Residential Real Estate Appraisers and Certified General Real Estate Appraisers. With the amendment, all licenses and certificates will expire on September 30 of each odd-numbered year instead of June 30 of each odd-numbered year.
- 10) Are there any proposed Amendments to this Part pending: Yes

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
1455.300	Amendment	17 Ill. Reg. 6612

DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF EMERGENCY AMENDMENT(S)

11) Statement of Statewide Policy Objectives: This rulemaking has no impact on local government.

12) Information and questions regarding these Rules shall be directed to:

Department of Professional Regulation
Attention: Jean Courtney
320 West Washington, 3rd Floor
Springfield, IL 62786
217/785-0810

The full text of the Emergency Amendments begins on the next page:

DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF EMERGENCY AMENDMENT(S)

TITLE 68: PROFESSIONS AND OCCUPATIONS
CHAPTER VII: DEPARTMENT OF PROFESSIONAL REGULATION
SUBCHAPTER b: PROFESSIONS AND OCCUPATIONS

PART 1455

REAL ESTATE APPRAISER CERTIFICATION

SUBPART A: RESIDENTIAL AND GENERAL CERTIFICATION

Section

1455.10

1455.15

1455.20

1455.30

1455.40

1455.50

1455.60

1455.70

Definitions

Uniform Standards of Professional Appraisal Practice

Education and Experience Requirements for State Licensed Real

Estate Appraiser

Education and Experience Requirements for Certified Residential and

Certified General Real Estate Appraiser

Application as a State Licensed Real Estate Appraiser, Certified

Residential Real Estate Appraiser or Certified General Real Estate

Appraiser

Examination

Nonresident Licensure/Certification

Nonresident/Temporary Practice

SUBPART B: EDUCATION PROVIDERS

Section

1455.200

1455.210

Approval of Education Providers

Fees - Education Providers

SUBPART C: GENERAL

Section

1455.300

EMERGENCY

1455.310

Renewals

Granting Variances

AUTHORITY: Implementing Article 2 of the Real Estate License Act of 1983 (Ill. Rev. Stat. 1991, ch. 111, par. 5836.01 et seq., as amended by Public Act 87-1193, effective September 24, 1992) [225 ILCS 455/36.01 et seq., as amended by Public Act 87-1193, effective September 24, 1992] and authorized by Section 60(7) of The Civil Administrative Code of Illinois (Ill. Rev. Stat. 1991, ch. 127, par. 60(7)) [20 ILCS 2105/60(7)].

SOURCE: Emergency rules adopted at 16 Ill. Reg. 16196, effective September 30, 1992, for a maximum of 150 days; rules adopted at 17 Ill. Reg. 1589, effective January 26, 1993; emergency amendment at 17 Ill. Reg. 6668, effective April 19, 1993, for a maximum of 150 days.

DEPARTMENT OF PROFESSIONAL REGULATION

NOTICE OF EMERGENCY AMENDMENT(S)

SUBPART C: GENERAL

Section 1455.300 Renewals
EMERGENCY

- a) Every license or certificate issued under the Act as a State Licensed Real Estate Appraiser, Certified Residential Real Estate Appraiser or Certified General Real Estate Appraiser shall expire on June September 30 of each odd-numbered year. The holder of a license or certification may renew certification during the month preceding the expiration date by paying the required fee specified in Section 36.6 of the Act.
- b) In order to renew a license or certification in 1995, and thereafter, an applicant will be required to comply with the continuing education requirements pursuant to Section 36.17 of the Act.
- c) Approved real estate appraiser education providers shall renew December 31 each year by paying the required fee set forth in Section 1455.210(b) of this Part.
- d) It is the responsibility of each individual holding certification or licensure to notify the Department of any change of address. Failure to receive a renewal form from the Department shall not constitute an excuse for failure to pay the renewal fee and to renew the certification in a timely manner.
- e) A certificate for State Licensed Real Estate Appraiser will not be renewed until the Department has received documentation of 500 hours of experience in accordance with Section 1455.20(b). To expedite processing, the documentation may be submitted with the original application for licensure or as soon as the experience is met; otherwise, it shall be submitted with the renewal application.

(Source: Emergency amendment at 17 Ill. Reg. 6668, effective April 19, 1993, for a maximum of 150 days)

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

- 1) The Heading of the Part: Monetary Award Program (MAP)
- 2) Code Citation: 23 Ill. Adm. Code 2735
- 3) Section numbers: Emergency Action:
Amendment
2735.30
- 4) Statutory Authority: Implementing and authorized by Section 35 of the Higher Education Student Assistance Law (Ill. Rev. Stat. 1991, ch. 122, par. 30-15 et seq.) [110 ILCS 947/35].
- 5) Effective Date of Rules Amendment: April 15, 1993
- 6) If this emergency rule amendment is to expire before the end of the 150-day period, please specify the date on which it is to expire. This emergency amendment is not scheduled to expire before the expiration of the 150-day period.
- 7) Date Filed in Agency's Principal Office: March 29, 1993
- 8) Reason for Emergency: These emergency rules amendments have been adopted to implement action taken by the Commission at its March 5, 1993 meeting, when it approved priority processing guidelines for the 1993-94 Monetary Award Program (MAP). By utilizing the emergency rulemaking process, procedural changes may be made that will allow for the extension of MAP eligibility to all affected Illinois citizens without necessitating that they undergo the inconvenience of having to submit an administrative appeal.

If these rules amendments were not made effective until their adoption through the regular rulemaking process, they could not be implemented until the 1994-95 academic year. More to the point, should these amendments not be in effect for the 1993-94 academic year, it is probable that unnecessary financial barriers would exist that year for many Illinois families who would otherwise have been eligible for more state financial assistance to help defray the costs of securing a postsecondary education. Thus, in order to ensure that the agency can achieve its statutory mandate to promote and enhance access to postsecondary education, it is imperative that these emergency amendments take effect immediately.
- 9) A Complete Description of the Subjects and Issues Involved:

On the basis on the preceding factors, ISAC finds that there is a threat to the public interest and welfare which constitutes an emergency within the meaning of Section 5.02 of the Illinois Administrative Procedure Act.

In order to provide a clear statement of expectations to student applicants, high school counselors and college student financial aid

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

administrators, the Commission adopts priority processing guidelines and priority filing dates for applications for the Monetary Award Program (MAP). These guidelines are used to determine the extent to which a student shall be eligible for full or partial year MAP awards; and are essential to the prudent fiscal management of the agency's appropriations. Section 2735.30(b) sets forth the priority consideration dates for MAP applications. Historically, students who were not enrolled during the previous academic year had been allowed a longer time frame within which to apply for assistance, under the presumption that they are less familiar with the process and deadline dates, and do not always have equal access to relevant application information. Continuing students, however, by virtue of being enrolled the previous year, were deemed to have access to the information they needed regarding application procedures and deadlines, and were therefore expected to apply earlier in order to be considered for a higher level of eligibility.

Unfortunately, when the previous definition was adopted, the limitations inherent in the federally derived data drawn upon for purposes of determining MAP eligibility were not fully understood. While the definition was sufficient for the vast majority of students, it apparently failed to accommodate a small group of upperclass students who had not enrolled the previous year and were thus eligible to be treated as "first-time" MAP applicants, at least with respect to the date by which they were required to submit their grant applications for full-year grant consideration. While ISAC staff and financial aid personnel at participating MAP institutions have made diligent efforts to inform potentially affected applicants of their right to appeal, there is a possibility that some students are either not aware of their rights or have been unnecessarily inconvenienced by the requirement to submit a formal appeal.

At its March 5, 1993 meeting, the Commission took action to clarify the treatment of non-first year applicants who had not been enrolled the previous year. Specifically, as set forth in these amendments, the date by which an applicant must apply in order to be considered a first-time applicant will henceforth depend upon whether or not the student had applied for a MAP grant during the previous year. The data needed to determine the former is available to the Commission, while the data needed to determine the latter is not.

All students applying for a MAP grant receive a letter informing them of the following year's application requirements and deadlines, and may therefore be assumed to be knowledgeable of those requirements and deadlines. For those students who did not apply the previous year, whether first-time freshmen or returning upperclassmen, it is understood that they may be less familiar with the requirements and should thus be afforded a longer period of time in which to submit their applications. Most importantly, as all the data needed to implement these rules amendments is available to ISAC, affected upperclass students will no

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

longer be required to file an administrative appeal in order to receive the full consideration to which they are entitled.

10) Are there any proposed amendments to this Part pending? Yes

Section Numbers	Proposed Action	Illinois Register Citation
2735.10	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.20	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.30	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.40	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.50	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.60	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.70	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.80	Amendment	17 Ill. Reg.1470, February 5, 1993
2735.100	Amendment	17 Ill. Reg.1470, February 5, 1993

11) Statement of Statewide Policy Objectives: This rulemaking does not affect local governmental agencies.

12) Information and questions regarding this emergency rule amendment shall be directed to:

Name: Ms. Raquel G. Martinez
Compliance Counsel

Address: Illinois Student Assistance Commission
1755 Lake Cook Road
Deerfield, Illinois 60015-5209

The full text of these emergency amendments begin on the next page:

ILLINOIS STUDENT ASSISTANCE COMMISSION

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

NOTICE OF EMERGENCY AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER XIX: ILLINOIS STUDENT ASSISTANCE COMMISSION

PART 2735

MONETARY AWARD PROGRAM (MAP)

Section

2735.10 Summary and Purpose

2735.20 Applicant Eligibility

2735.30 Application for MAP Grants

EMERGENCY

2735.40 Determination of Financial Eligibility

2735.50 Institutional Packaging of Gift Assistance

2735.60 Institutional Eligibility

2735.70 Enrollment Requirements

2735.80 Disbursement of MAP Grants

2735.100 Contractual Agreement Requirements

2735.APPENDIX A Advance Payment Formula

AUTHORITY: Implementing and authorized by Section 35 of the Higher Education Student Assistance Law (Ill. Rev. Stat. 1991, ch. 122, par. 30-15 et seq.) [110 ILCS 947/35].

SOURCE: Adopted at 9 Ill. Reg. 20857, effective January 1, 1986; amended at 11 Ill. Reg. 3225, effective January 29, 1987; amended at 11 Ill. Reg. 14134, effective August 10, 1987; amended at 12 Ill. Reg. 11546, effective July 1, 1988; transferred from Chapter IX, 23 Ill. Adm. Code 1735 (State Scholarship Commission) to Chapter XIX, 23 Ill. Adm. Code 2735 (Illinois Student Assistance Commission) pursuant to P.A. 86-168, effective May 1, 1989, at 13 Ill. Reg. 17864; amended at 14 Ill. Reg. 7242, effective May 1, 1990; amended at 16 Ill. Reg. 11296, effective July 1, 1992; emergency amendment at 16 Ill. Reg. 19237, effective November 11, 1992, for a maximum of 150 days; emergency amendment at 17 Ill. Reg. 6672, effective April 15, 1993, for a maximum of 150 days.

Section 2735.30 Application for MAP Grants

EMERGENCY

- a) An application for a MAP grant must be submitted annually. Applicants may use any one of the forms which the United States Department of Education (ED) designates as an application form for the Pell Grant program. (See Section 483 of the Higher Education Act of 1965, as amended (20 U.S.C.A. 1070a).)

- b) Priority Consideration Dates

- 1) Regular School Year applications must be received before June 1 immediately preceding the Regular School Year for which the

application is being made from students who were ~~Enrolled-in a postsecondary institution during~~ had applied for a MAP grant for the previous Regular School Year in order to receive priority consideration for a full year award. Regular School Year applications must be received before October 1 from students ~~not-Enrolled-during~~ who had not applied for a MAP grant for the previous Regular School Year in order to receive priority consideration for a full year award.

- 2) Applications received after the priority dates will be considered for MAP awards based on available funds, if any, for partial year or reduced awards.

- 3) Students eligible for winter or spring term awards who have missed the June 1 priority date and who are graduating midyear may request that their winter or spring award be used for fall term.

- 4) Applications from students qualifying for special conditions pursuant to the Pell Grant Program will be considered as long as there is available funding. (See 34 CFR 690.31 and 690.32 (1990).)

- 5) To the extent necessary to administer the program within the limits of the MAP appropriation, the Commission may adjust the priority dates established by subsection (b).

- c) When an application is incomplete, a notice will be sent to the Applicant. The Applicant then has an opportunity to furnish the missing information; however, depending on processing schedules, the Applicant may be considered only for subsequent Term(s).

- d) ISAC informs Applicants that they are MAP recipients on the basis of application data. All announced MAP recipients are subject to Verification and the availability of funds.

(Source: Emergency amendment at 17 Ill. Reg. 6672, effective April 15, 1993, for a maximum of 150 days)

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF REGULATORY FLEXIBILITY IMPACT ANALYSIS

Upon initial review, it has been determined that the following proposed rules promulgated by State agencies may impact small business:

CARNIVAL-AMUSEMENT SAFETY BOARD

Carnival & Amusement Ride Inspection Law;

56 Ill. Adm. Code 6000

Published April 2, 1993 at 17 Ill. Reg. 3922

MINES AND MINERALS, DEPARTMENT OF

Ill. Oil & Gas Act, The; 62 Ill. Adm. Code 240
Published March 26, 1993 at 17 Ill. Reg. 3771

NUCLEAR SAFETY, DEPARTMENT OF

General Provisions; 32 Ill. Adm. Code 310

Published March 26, 1993 at 17 Ill. Reg. 3787

Standards for Protection Against Radiation;

32 Ill. Adm. Code 340

Published April 2, 1993 at 17 Ill. Reg. 4070

PROFESSIONAL REGULATION, DEPARTMENT OF

Public Accounting Act (Professional Conduct);

68 Ill. Adm. Code 1430

Published April 2, 1993 at 17 Ill. Reg. 4141

Persons wishing to obtain more information concerning the impact on small business may contact:

Linda Brand

Department of Commerce and Community Affairs

Office of Regulatory Assistance

620 East Adams Street - 6th Floor

Springfield, Illinois 62701

(217) 524-1516

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of April 14, 1993 through April 20, 1993, and have been scheduled for review by the Committee at its May 11, 1993 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rule should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Office Bldg., Springfield, IL 62706.

Second Notice Expires	Agency and Rule	Start of First Notice	JCAR Meeting
5/28/93	Department of Mines and Minerals, Plugging and Restoration Contracts (44 Ill Adm Code 610)	2/16/93 17 Ill Reg 1697	5/11/93
6/1/93	Department of Public Aid, Collections and Recoveries (89 Ill Adm Code 165)	2/19/93 17 Ill Reg 2110	5/11/93
6/1/93	Department of Public Aid, Related Program Provisions (89 Ill Adm Code 117)	2/19/93 17 Ill Reg 2126	5/11/93
6/3/93	Department of Rehabilitation Services, Grants and Contracts (89 Ill Adm Code 525)	1/29/93 17 Ill Reg 947	5/11/93

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PROCLAMATION

93-120

ARBOR AND BIRD DAY

"Our holidays repose upon the past; Arbor Day proposes for the future." - J. Sterling Morton

Whereas, in 1872, J. Sterling Morton proposed the first officially recognized Arbor Day in the United States. He also instilled his love of trees and hope for the future in his son, Joy, who founded the Morton Arboretum in Lisle, Illinois, and endowed our state with an internationally known botanical landmark; and

Whereas, the last Friday in April is generally observed as Arbor Day and will again be marked with statewide planting ceremonies by many citizens' groups. The 275 garden clubs affiliated with the Garden Club of Illinois will spearhead this observance; and

Whereas, state highway rights-of-way make the Illinois Department of Transportation the largest single landowner in the state. There is no better place to fight for tree resources and wildlife habitats, struggle against pollution, provide windbreaks, and stabilize watersheds than on land held in trusteeship for the people of Illinois;

Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim April 30, 1993, as ARBOR AND BIRD DAY in Illinois and encourage citizens to plant trees on this day.

Issued by the Governor April 13, 1993.

Filed with the Secretary of State April 16, 1993.

ACTION CODES	
A - Adopted Rule	P - Proposed Rule
AR - Adopted Repealer	PF - Prohibited Filing Order by JCAR*
C - Notice of Corrections	PP - Peremptory or Court Ordered Rules
CC - Codification Changes	PR - Proposed Repealer
E - Emergency Rule	R - Refusal to meet JCAR Objection
ER - Emergency Repealer	RC - Statement of Recommendation
M - Modification to meet JCAR objections	S - Suspension ordered by JCAR
O - JCAR Statement of Objections	W - Withdrawal to meet JCAR Objections
RQ - Request for Corrections	
EC - Expedited Corrections	

*Joint Committee on Administrative Rules

ALL RULES ARE LISTED BY PART NUMBER AND HEADING ONLY. (FOR ACTION ON SPECIFIC SECTIONS, PLEASE REFER TO THE SECTIONS AFFECTED INDEX.) IF THERE ARE ANY QUESTIONS, PLEASE CONTACT THE ADMINISTRATIVE CODE DIVISION AT (217) 782-9786.

ABANDONED MINED LANDS RECLAMATION COUNCIL
4 Ill. Adm. Code 1000 Americans With Disabilities Act Grievance Procedure (A-20092/92; CC-1673)

AGING, DEPARTMENT ON
89 Ill. Adm. Code 240 Community Care Program (P-12251/92; A-224) (P-15203/92; A-6090)
89 Ill. Adm. Code 220 General Programmatic Requirements (P-883) (E-1179)

AGRICULTURE, DEPARTMENT OF
4 Ill. Adm. Code 550 Americans With Disabilities Act Grievance Procedure (A-11744/92; CC-1673)
8 Ill. Adm. Code 65 Egg & Egg Products Act (P-527)
8 Ill. Adm. Code 115 Ill. Pseudorabies Control Act (E-5906) (P-6373)
8 Ill. Adm. Code 256 Lawncare Wash Water & Rinsate Collection (P-14975/92; A-2189)
8 Ill. Adm. Code 125 Meat & Poultry Inspection Act (PP-2063)
8 Ill. Adm. Code 750 Sustainable Agriculture (P-1251)
8 Ill. Adm. Code 105 Swine Disease Control & Eradication Act (E-5910) (P-6377)

ALCOHOLISM AND SUBSTANCE ABUSE, DEPARTMENT OF
4 Ill. Adm. Code 500 Americans With Disabilities Act Grievance Procedure (A-11476/92; CC-1673)

ATTORNEY GENERAL
4 Ill. Adm. Code 125

Americans With Disabilities Act Grievance Procedure (P-2283/92; A-1811)

AUDITOR GENERAL
4 Ill. Adm. Code 1125

Americans With Disabilities Act Grievance Procedure (P-4523)

BANKS AND TRUST COMPANIES, COMMISSIONER OF
4 Ill. Adm. Code 375

Americans With Disabilities Act Grievance Procedure (A-15976/92; CC-1673)

CAPITAL DEVELOPMENT BOARD

4 Ill. Adm. Code 725 Americans With Disabilities Act Grievance Procedure (A-11432/92; CC-1673)
71 Ill. Adm. Code 500 Asbestos Abatement Authority Act Procedures (P-3917)

CARNIVAL-AMUSEMENT SAFETY BOARD

56 Ill. Adm. Code 6000 Carnival & Amusement Ride Inspection Law (P-3922)

CENTRAL MANAGEMENT SERVICES, DEPARTMENT OF

44 Ill. Adm. Code 5000 Acquisition, Management & Disposal of Real Property (P-11378/92; A-1006) (P-2105) (E-2361)

80 Ill. Adm. Code 303 Conditions of Employment (P-19285/92; A-5587)

80 Ill. Adm. Code 2160 Local Government Health Plan (P-3577)

80 Ill. Adm. Code 302 Merit & Fitness (P-17187/92; A-3169)

80 Ill. Adm. Code 310 Pay Plan (P-191; C-672) (P-13679/92; A-238) (PP-498) (P-13179/92; A-590) (P-14001/92; A-1819) (P-18139/92; A-641)

80 Ill. Adm. Code 2650 Solicitation for Charitable Payroll Deductions (P-2449)
44 Ill. Adm. Code 1 Standard Procurement (P-12808/92; A-600) (P-3926)

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

89 Ill. Adm. Code 304 Access to & Eligibility for Child Welfare Services (P-7545/92; A-251)
89 Ill. Adm. Code 336 Appeal of Child Abuse & Neglect Investigation Findings (P-7963/92; A-1026)
89 Ill. Adm. Code 330 Child Custody Investigations & Supervision Related to Custodian or Visitation Judgements (P-1259)

89 Ill. Adm. Code 377 Facilities & Programs Exempt from Licensure (P-7553/92; A-259)
89 Ill. Adm. Code 402 Licensing Standards for Foster Family Homes (P-11707/92; A-267)

89 Ill. Adm. Code 378 Multiple Licensure (PR-7561/92; AR-272)

89 Ill. Adm. Code 309 Review & Appeal Process (PR-7982/92; AR-1044)

89 Ill. Adm. Code 337 Service Appeal Process (P-7999/92; A-1046)

89 Ill. Adm. Code 302 Services Delivered by the Department (P-7565/92; A-274) (P-2460) (E-2513)

COMMERCE AND COMMUNITY AFFAIRS, DEPARTMENT OF

4 Ill. Adm. Code 575 Americans With Disabilities Act Grievance Procedure (A-14671/92; CC-1673)
47 Ill. Adm. Code 125 Emergency Community Services Homeless Grant Program (P-18879/92; A-6180)
14 Ill. Adm. Code 520 Enterprise Zone Program (P-13691/92; A-1837)

47 Ill. Adm. Code 100 Low Income Home Energy Assistance Program (P-16707/92 A-3836)

56 Ill. Adm. Code 2600 Service Delivery System & State Responsibilities (P-7120/92; A-6483)

1 Ill. Adm. Code 300 Small Business Impact Analysis Procedures (P-11391/92; A-1511)

47 Ill. Adm. Code 130 State Administration of the Ill. Neighborhood Corps Program (PR-1)

COMMERCE COMMISSION, ILLINOIS	
4 Ill. Adm. Code 400	Americans With Disabilities Act Grievance Procedure (A-12439/92; CC-1673)
83 Ill. Adm. Code 305	Construction of Electric Power & Communication Lines (P-2462)
83 Ill. Adm. Code 756	Dual Party Relay Service (P-14004/92; A-1848)
92 Ill. Adm. Code 1360	Equipment Leases (P-1685)
83 Ill. Adm. Code 590	Minimum Safety Standards for Transportation of Gas & For Gas Pipeline Facilities (P-2466)
83 Ill. Adm. Code 255	Notice Requirements for Change in Rates for Cooling, Electric, Gas, Heating, Telecommunications, Sewer or Water Services (P-13703/92; A-798)
83 Ill. Adm. Code 315	Pole Attachment Rates, Terms & Conditions Applicable to Cable Television Companies & Electric & Telephone Public Utilities (P-202)
83 Ill. Adm. Code 280	Procedures for Gas, Electric, Water & Sanitary Sewer Utilities Governing Eligibility for Service, Deposits, Payment Practices & Discontinuance of Service (P-12810/92; A-805) (P-6382)
83 Ill. Adm. Code 735	Procedures Governing the Establishment of Credit, Billing Termination of Service & Issuance of Telephone Directories for Telephone Utilities in the State of Ill. (G.O. #218) (P-6386)
83 Ill. Adm. Code 275	Promotional Practices of Electric & Gas Public Utilities (P-8269/92; A-98; RQ-2075; EC-3902)
83 Ill. Adm. Code 755	Telecommunications Access for the Hearing & Voice Impaired (P-16709/92; A-5594)
COMMUNITY COLLEGE BOARD, ILLINOIS	
23 Ill. Adm. Code 1501	Administration of the Ill. Public Community College Act (P-12274/92; A-1853)
4 Ill. Adm. Code 1050	Americans With Disabilities Act Grievance Procedure (P-17399/92; A-4185)
COMMUNITY DEVELOPMENT FINANCE CORPORATION, ILLINOIS	
47 Ill. Adm. Code 700	By-Laws (P-4530)
COMPTROLLER	
4 Ill. Adm. Code 775	Americans with Disabilities Act Grievance Procedure (P-13710/92; A-6499)
CONSERVATION, DEPARTMENT OF	
17 Ill. Adm. Code 830	Commercial Fishing & Musseling in Certain Waters of the State (P-17405/92; A-3177)
17 Ill. Adm. Code 950	Dog Training on Department-Owned or -Managed Sites (P-6390)
17 Ill. Adm. Code 730	Dove Hunting (P-4539)
17 Ill. Adm. Code 590	Duck, Goose & Coot Hunting (E-1658) (4554)
17 Ill. Adm. Code 510	General Hunting & Trapping on Department-Owned or -Managed Sites (P-4601)
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TYPE OF RULEMAKING

am = amendment to existing Section
cc = codification changes
n = new Section
r = repeal of existing Section
re = recodified
= renumbered

ACTION CODES

A = Adopted rule
C = Correction
P = Proposed Rule
E = Emergency rule
PP = Peremptory rule
M = Modification
W = Withdrawal
RQ = Request for Correction
PF = Prohibited filing
S = Suspension
O = ICAR Objection
R = Refusal to Modify
F = Failure to Remedy
Objections Objection
RC = Recommendation
EC = Expedited Correction
CC = Codification Changes

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100.120	am	100.740	(P-2867)
100.130	am	100.800	(P-2867)
100.140	am	100.810	(P-2867)
100.150	am	100.820	(P-2867)
100.160	am	100.900	(P-2867)
100.180	am	100.910	(P-2867)
100.200	am	100.920	(P-2867)
100.210	am	100.1000	(P-2867)
100.220	am	100.1010	(P-2867)
100.230	am	100.1020	(P-2867)
100.240	am	100.1030	(P-2867)
100.250	n	100.1100	(P-2867)
100.260	am	100.1110	(P-2867)
100.270	am	100.1150	(P-2867)
100.280	am	100.1160	(P-2867)
100.300	am	100.1200	(P-2867)
100.310	am	100.1210	(P-2867)
100.320	am	100.1210	(P-2867)
100.330	am	100.1210	(P-2867)
100.335	am	100.1210	(P-2867)
100.340	am	100.1210	(P-2867)
100.345	am	100.1210	(P-2867)
100.350	am	100.1210	(P-2867)
100.360	am	100.1210	(P-2867)
100.380	am	100.1210	(P-2867)
100.385	am	100.1210	(P-2867)
100.390	am	100.1210	(P-2867)
100.400	am	100.1210	(P-2867)
100.410	am	100.1210	(P-2867)
100.415	am	100.1210	(P-2867)
100.420	am	100.1210	(P-2867)
100.430	am	100.1210	(P-2867)
100.440	am	100.1210	(P-2867)
100.450	am	100.1210	(P-2867)
100.500	am	100.1210	(P-2867)
100.510	am	100.1210	(P-2867)
100.530	am	100.1210	(P-2867)
100.540	am	100.1210	(P-2867)
100.545	am	100.1210	(P-2867)
100.550	am	100.1210	(P-2867)
100.600	am	100.1210	(P-2867)
100.610	am	100.1210	(P-2867)
100.620	am	100.1210	(P-2867)
100.640	am	100.1210	(P-2867)
100.650	am	100.1210	(P-2867)
100.660	am	100.1210	(P-2867)

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220.950	(CC-5971)	300.Ap.A	r	(P-11391/92; A-1511)
220.1000	(CC-5971)	TITLE 3		
220.1100	(CC-5971)	800.20	n	(P-15828/92; A-6513)
220.1150	(CC-5971)	850.10	n	(P-15832/92; A-6517)
220.1200	(CC-5971)	TITLE 4		
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220.Ex.E	(CC-5971)	125.20	n	(P-2283/92; A-1811)
220.Ex.F	(CC-5971)	125.30	n	(P-2283/92; A-1811)
220.Ex.G	(CC-5971)	125.40	n	(P-2283/92; A-1811)
230.100	(CC-5967)	125.50	n	(P-2283/92; A-1811)
230.200	(CC-5967)	125.60	n	(P-2283/92; A-1811)
230.400	(CC-5967)	125.70	n	(P-2283/92; A-1811)
230.550	(CC-5967)	125.80	n	(P-2283/92; A-1811)
230.600	(CC-5967)	125.80	n	(P-2283/92; A-1811)
230.700	(CC-5967)	125.Ap.A	n	(P-2283/92; A-1811)
230.800	(CC-5967)	150.10	n	(P-1263)
230.1000	(CC-5967)	150.20	n	(P-1263)
230.Ex.A	(CC-5967)	150.30	n	(P-1263)
230.Ex.B	(CC-5967)	150.40	n	(P-1263)
230.Ex.C	(CC-5967)	150.50	n	(P-1263)
230.Ex.F	(CC-5967)	150.60	n	(P-1263)
240.100	(CC-5969)	200.1	n	(P-1954/92; A-2200)
240.200	(CC-5969)	200.2	n	(P-1954/92; A-2200)
240.500	(CC-5969)	200.20	n	(P-1954/92; A-2200)
240.650	(CC-5969)	200.30	n	(P-1954/92; A-2200)
240.700	(CC-5969)	200.50	n	(P-1954/92; A-2200)
240.800	(CC-5969)	200.60	n	(P-1954/92; A-2200)
240.900	(CC-5969)	200.70	n	(P-1954/92; A-2200)
240.1100	(CC-5969)	225.10	n	(P-7749/92; A-2945)
245.100	(CC-5962)	225.20	n	(P-7749/92; A-2945)
245.110	(CC-5962)	225.30	n	(P-7749/92; A-2945)
245.120	(CC-5962)	225.40	n	(P-7749/92; A-2945)
245.130	(CC-5962)	225.50	n	(P-7749/92; A-2945)
245.140	(CC-5962)	225.60	n	(P-7749/92; A-2945)
245.Ex.A	(CC-5962)	225.70	n	(P-7749/92; A-2945)
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260.100	(CC-5960)	300	n	(A-15102/92; CC-1673)
260.350	(CC-5960)	325	n	(A-8565/92; CC-1673)
260.900	(CC-5960)	350.110	n	(P-5582)
260.950	(CC-5960)	350.120	n	(P-5582)
260.1000	(CC-5960)	350.130	n	(P-5582)
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260.Ex.B	(CC-5960)	350.160	n	(P-5582)
300.100	am	350.170	n	(P-5582)
300.200	am	350.180	n	(P-5582)
300.300	r	375	n	(A-15976/92; CC-1673)

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475	(A-10423/92; CC-1673)		65.100	am
500	(A-11426/92; CC-1673)		65.130	am
550	(A-11744/92; CC-1673)		65.140	am
575	(A-14621/92; CC-1673)		65.150	am
700.101	(P-15684/92; A-6507)		65.170	am
700.102	(P-15684/92; A-6507)		65.190	am
700.103	(P-15684/92; A-6507)		65.200	am
700.201	(P-15684/92; A-6507)		65.210	am
700.202	(P-15684/92; A-6507)		65.220	am
700.203	(P-15684/92; A-6507)		65.230	am
700.204	(P-15684/92; A-6507)		105.30	am
725	(A-11432/92; CC-1673)		115.80	am
750	(A-11418/92; CC-1673)		125.270	am
775.10	(P-13710/92; A-6499)		125.390	am
775.20	(P-17310/92; A-6499)		256.10	n
775.30	(P-13710/92; A-6499)		256.20	n
775.40	(P-17310/92; A-6499)		256.30	n
775.50	(P-13710/92; A-6499)		256.40	n
775.60	(P-17310/92; A-6499)		256.50	n
775.70	(P-13710/92; A-6499)		256.60	n
775.Ap.A	(P-17310/92; A-6499)		256.70	n
975	(A-19806/92; CC-1673)		256.80	n
1000	(A-20092/92; CC-1673)		256.90	n
1050.10	(P-17399/92; A-4185)		750.10	n
1050.20	(P-17399/92; A-4185)		750.20	n
1050.30	(P-17399/92; A-4185)		750.30	n
1050.40	(P-17399/92; A-4185)		750.40	n
1050.50	(P-17399/92; A-4185)		1400.146	n
1050.60	(P-17399/92; A-4185)		1400.147	am
1050.70	(P-17399/92; A-4185)		1400.149	am
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1075.40	(P-14182/92; A-142)			
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205.30	(P-3594)	n
205.40	(P-3594)	n
205.50	(P-3594)	n
205.60	(P-3594)	n
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205.120	(P-3594)	n
205.130	(P-3594)	n
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205.160	(P-3594)	n

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TITLE II (CONT'D)

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205.180	n	(P-3594)	509.30	am	(P-6955/92; A-3649)	1409.180	am	(P-4158)	550.10	am	(P-4622)
205.190	n	(P-3594)	509.40	am	(P-6955/92; A-3649)	1409.185	am	(P-4158)	550.20	am	(P-4622)
205.250	n	(P-3594)	509.60	am	(P-6955/92; A-3649)	1411.250	n	(P-1372)	550.30	am	(P-4622)
205.260	n	(P-3594)	509.70	am	(P-6955/92; A-3649)	1413.150	am	(P-13218/92; A-1628)	570.20	am	(P-4611)
205.270	n	(P-3594)	509.75	am	(P-6955/92; A-3649)	1424.170	am	(P-12133/92; A-3038)	570.30	am	(P-4611)
205.280	n	(P-3594)	509.80	am	(P-6955/92; A-3649)	1424.175	r	(P-12133/92; A-3038)	570.40	am	(P-4611)
205.290	n	(P-3594)	509.90	am	(P-6955/92; A-3649)	1428.240	n	(P-3593) (E-3683; O-6550)	590.10	am	(E-1658) (P-4554)
205.300	n	(P-3594)	509.95	n	(P-6955/92; A-3649)				590.20	am	(P-4554)
205.310	n	(P-3594)	509.100	am	(P-6955/92; A-3649)				590.25	am	(P-4554)
205.320	n	(P-3594)	509.110	am	(P-6955/92; A-3649)				590.26	am	(P-4554)
205.330	n	(P-3594)	509.130	r	(P-6955/92; A-3649)				590.30	am	(P-4554)
205.340	n	(P-3594)	509.140	am	(P-6955/92; A-3649)				590.40	am	(P-4554)
205.350	n	(P-3594)	509.150	am	(P-6955/92; A-3649)				590.50	am	(P-4554)
205.360	n	(P-3594)	509.160	am	(P-6955/92; A-3649)				590.60	am	(P-4554)
205.370	n	(P-3594)	509.170	am	(P-6955/92; A-3649)				590.70	am	(P-4554)
205.380	n	(P-3594)	509.175	r	(P-6955/92; A-3649)				650.20	am	(P-4718)
205.420	n	(P-3594)	509.190	am	(P-6955/92; A-3649)				650.21	am	(P-4718)
205.430	n	(P-3594)	509.195	r	(P-6955/92; A-3649)				650.22	am	(P-4718)
205.440	n	(P-3594)	509.200	am	(P-6955/92; A-3649)				650.30	am	(P-4718)
205.450	n	(P-3594)	509.210	am	(P-6955/92; A-3649)				650.40	am	(P-4718)
205.460	n	(P-3594)	509.220	am	(P-6955/92; A-3649)				650.50	am	(P-4718)
205.470	n	(P-3594)	509.230	am	(P-6955/92; A-3649)				650.60	am	(P-4718)
205.480	n	(P-3594)	509.240	r	(P-6955/92; A-3649)				650.65	n	(P-4718)
205.490	n	(P-3594)	509.250	r	(P-6955/92; A-3649)				660.20	am	(P-4742)
205.500	n	(P-3594)	509.260	r	(P-6955/92; A-3649)				660.22	n	(P-4742)
205.510	n	(P-3594)	509.265	r	(P-6955/92; A-3649)				660.30	am	(P-4742)
205.520	n	(P-3594)	509.270	am	(P-6955/92; A-3649)				660.40	am	(P-4742)
205.530	n	(P-3594)	510.220	am	(P-4155)				660.45	am	(P-4742)
205.540	n	(P-3594)	1303.70	am	(P-1728)				660.50	am	(P-4742)
205.550	n	(P-3594)	1305.120	r	(P-2439/92; A-3034)				660.60	am	(P-4742)
205.560	n	(P-3594)	1305.130	r	(P-2439/92; A-3034)				670.10	am	(P-15265/92; A-286)
205.570	n	(P-3594)	1305.140	am	(P-4158)				670.20	am	(P-4698)
205.580	n	(P-3594)	1409.10	am	(P-4158)				670.30	am	(P-4698)
205.590	n	(P-3594)	1409.20	am	(P-4158)				670.40	am	(P-4698)
205.600	n	(P-3594)	1409.310	am	(P-4158)				670.50	am	(P-4698)
205.610	n	(P-3594)	1409.410	am	(P-4158)				670.60	am	(P-15265/92; A-286)
205.620	n	(P-3594)	1409.510	am	(P-4158)				690.30	am	(P-4672)
205.650	n	(P-3594)	1409.710	am	(P-4158)				710.10	am	(P-18181/92; A-3184)
205.660	n	(P-3594)	1409.810	am	(P-4158)				710.20	am	(P-18181/92; A-3184)
205.670	n	(P-3594)	1409.100	am	(P-4158)				710.30	am	(P-18181/92; A-3184)
205.680	n	(P-3594)	1409.120	am	(P-4158)				715.10	am	(P-4689)
205.690	n	(P-3594)	1409.130	am	(P-4158)				715.20	am	(P-4689)
205.700	n	(P-3594)	1409.135	am	(P-4158)				715.21	n	(P-4689)
205.710	n	(P-3594)	1409.138	am	(P-4158)				715.40	am	(P-4689)
205.720	n	(P-3594)	1409.140	am	(P-4158)						
205.730	n	(P-3594)	1409.150	am	(P-4158)						
509.10	am	(P-6955/92; A-3649)	1409.160	am	(P-4158)						

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		(P-4680)	2700.70 am	(P-1385)			340.260 n
720.20	am		2720.5 am	(P-1403)	2762.20 am	(P-1484)	340.270 n
720.40	am	(P-15260/92; A-281)	2720.6 am	(P-1403)	2762.30 am	(P-1484)	340.280 n
		(P-4680)	2720.10 am	(P-1403)	2762.40 am	(P-1484)	340.310 n
730.10	am	(P-4539)	2720.20 am	(P-1403)	2762.10 am	(P-1459)	340.320 n
730.20	am	(P-4539)	2720.25 am	(P-1403)	2763.20 am	(E-175) (P-1459)	340.410 n
730.30	am	(P-4539)	2720.30 am	(P-1403)	2763.30 am	(P-1459)	340.510 n
740.10	am	(P-4757)	2720.40 am	(P-1403) (E-2055)	2763.40 am	(P-1459)	340.520 n
740.20	am	(P-17414/92; A-3853)	2720.41 am	(P-1403)	2763.50 am	(P-1459)	340.530 n
810.20	am	(P-17414/92; A-3853)	2720.42 am	(P-1403)	2770.10 am	(P-1505)	340.610 n
810.35	am	(P-17414/92; A-3853)	2720.55 am	(P-1403)	2770.20 am	(P-1505)	340.620 n
810.37	am	(P-17414/92; A-3853)	2720.60 am	(P-1403)	2770.30 am	(P-1505)	340.630 n
810.45	am	(P-4636) (E-5915)	2720.70 am	(P-1403)	3040.100 am	(P-958)	340.710 n
		(P-17414/92; A-3853)	2720.80 am	(P-1403)	3040.110 am	(P-958)	340.720 n
810.60	am	(P-17414/92; A-3853)	2720.90 am	(P-1403)	3040.120 am	(P-958)	340.730 n
810.70	am	(P-17414/92; A-3853)	2720.105 am	(P-1403)	3040.130 am	(P-958)	340.810 n
830.10	am	(P-17405/92; A-3177)	2720.120 am	(P-1403)	3040.140 am	(P-958)	340.910 n
830.20	am	(P-17405/92; A-3177)	2720.130 am	(P-1403)	3040.150 am	(P-958)	340.920 n
830.40	am	(P-17405/92; A-3177)	2720.200 am	(P-1403)	3040.160 am	(P-958)	340.930 n
830.80	am	(P-17405/92; A-3177)	2720.210 am	(P-1403)	3040.170 am	(P-958)	340.940 n
830.90	am	(P-17405/92; A-3177)	2720.220 am	(P-1403)	3040.200 am	(P-958)	340.950 n
950.40	am	(P-6390)	2730.5 am	(P-1437)	3040.210 am	(P-958)	340.960 n
950.50	am	(P-6390)	2730.10 am	(P-1437)	3040.220 am	(P-958)	340.1000 r
1050.20	am	(P-4608)	2730.20 am	(P-1437)	3040.230 am	(P-958)	340.1010 r
4180.120	am	(P-13718/92; A-1521)	2731.10 am	(P-1381)	3040.240 am	(P-958)	340.1010 n
			2731.20 am	(P-1381)	3040.250 am	(P-958)	340.1020 r
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440.20	r	(P-16371/92; A-1519)	2733.10 am	(P-1444)	310.10 am	(P-3787)	340.1040 r
502.110	am	(P-6394)	2733.20 am	(P-1444)	310.20 am	(P-3787)	340.1040 n
525.140	am	(PP-1666)	2733.30 am	(P-1444)	310.80 am	(P-3787)	340.1050 r
			2735.10 am	(P-1470)	310.81 am	(P-3787)	340.1050 n
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		(P-9253/92; A-104)	2735.40 am	(P-1470)	310.130 r	(P-3787)	340.1057 n
228.15	n	(P-9253/92; A-104)	2735.50 am	(P-1470)	310.140 n	(P-3787)	340.1060 r
228.20	am	(P-9253/92; A-104)	2735.60 am	(P-1470)	310.150 n	(P-3787)	340.1060 n
228.25	n	(P-9253/92; A-104)	2735.70 am	(P-1470)	310.Ap.C	(P-3787)	340.1070 r
228.30	am	(P-9253/92; A-104)	2735.80 am	(P-1470)	340.10 n	(P-4070)	340.1070 n
228.50	am	(P-9253/92; A-104)	2735.100 am	(P-1470)	340.20 n	(P-4070)	340.1110 n
1501.518	n	(P-12274/92; A-1853)	2760.5 am	(P-1497)	340.20 n	(P-4070)	340.1120 n
2310.80	am	(P-1691)	2760.10 am	(P-1497)	340.30 n	(P-4070)	340.1120 n
2700.20	am	(P-1385)	2760.30 am	(P-1497)	340.40 n	(P-4070)	340.1130 n
2700.30	am	(P-1385)	2760.40 am	(P-1497)	340.110 n	(P-4070)	340.1135 n
2700.40	am	(P-1385)	2761.10 am	(P-1453)	340.210 n	(P-4070)	340.1140 n
2700.50	am	(P-1385)	2761.20 am	(P-1453)	340.220 n	(P-4070)	340.1150 n
2700.55	am	(P-1385)	2761.30 am	(P-1453)	340.230 n	(P-4070)	340.1160 n
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340.1195	n	(P-4070)	211.210	n	(P-4782)	211.1250	n	(P-4782)	211.2250	n	(P-4782)
340.1210	n	(P-4070)	211.250	n	(P-4782)	211.1270	n	(P-4782)	211.2270	n	(P-4782)
340.1220	n	(P-4070)	211.290	n	(P-4782)	211.1290	n	(P-4782)	211.2310	n	(P-4782)
340.1230	n	(P-4070)	211.310	n	(P-4782)	211.1310	n	(P-4782)	211.2330	n	(P-4782)
340.1240	n	(P-4070)	211.330	n	(P-4782)	211.1330	n	(P-4782)	211.2350	n	(P-4782)
340.1250	n	(P-4070)	211.350	n	(P-4782)	211.1350	n	(P-4782)	211.2370	n	(P-4782)
340.1270	n	(P-4070)	211.370	n	(P-4782)	211.1370	n	(P-4782)	211.2390	n	(P-4782)
340.1310	n	(P-4070)	211.390	n	(P-4782)	211.1390	n	(P-4782)	211.2410	n	(P-4782)
340.1320	n	(P-4070)	211.410	n	(P-4782)	211.1410	n	(P-4782)	211.2430	n	(P-4782)
340.Ap.A	n	(P-4070)	211.430	n	(P-4782)	211.1430	n	(P-4782)	211.2450	n	(P-4782)
340.II.A	n	(P-4070)	211.450	n	(P-4782)	211.1470	n	(P-4782)	211.2470	n	(P-4782)
340.2010	r	(P-3997)	211.470	n	(P-4782)	211.1490	n	(P-4782)	211.2490	n	(P-4782)
340.2020	r	(P-3997)	211.490	n	(P-4782)	211.1510	n	(P-4782)	211.2510	n	(P-4782)
340.2030	r	(P-3997)	211.510	n	(P-4782)	211.1530	n	(P-4782)	211.2530	n	(P-4782)
340.2040	r	(P-3997)	211.530	n	(P-4782)	211.1550	n	(P-4782)	211.2550	n	(P-4782)
340.2050	r	(P-3997)	211.550	n	(P-4782)	211.1570	n	(P-4782)	211.2570	n	(P-4782)
340.2060	r	(P-3997)	211.570	n	(P-4782)	211.1590	n	(P-4782)	211.2590	n	(P-4782)
340.2070	r	(P-3997)	211.590	n	(P-4782)	211.1610	n	(P-4782)	211.2650	n	(P-4782)
340.3010	r	(P-3997)	211.610	n	(P-4782)	211.1630	n	(P-4782)	211.2670	n	(P-4782)
340.3020	r	(P-3997)	211.630	n	(P-4782)	211.1650	n	(P-4782)	211.2690	n	(P-4782)
340.3030	r	(P-3997)	211.650	n	(P-4782)	211.1670	n	(P-4782)	211.2710	n	(P-4782)
340.3040	r	(P-3997)	211.670	n	(P-4782)	211.1690	n	(P-4782)	211.2730	n	(P-4782)
340.3050	r	(P-3997)	211.690	n	(P-4782)	211.1710	n	(P-4782)	211.2750	n	(P-4782)
340.3060	r	(P-3997)	211.710	n	(P-4782)	211.1730	n	(P-4782)	211.2770	n	(P-4782)
340.3070	r	(P-3997)	211.730	n	(P-4782)	211.1750	n	(P-4782)	211.2790	n	(P-4782)
340.3080	r	(P-3997)	211.750	n	(P-4782)	211.1770	n	(P-4782)	211.2810	n	(P-4782)
340.3090	r	(P-3997)	211.770	n	(P-4782)	211.1790	n	(P-4782)	211.2830	n	(P-4782)
340.3110	r	(P-3997)	211.790	n	(P-4782)	211.1810	n	(P-4782)	211.2850	n	(P-4782)
340.4010	r	(P-3997)	211.810	n	(P-4782)	211.1830	n	(P-4782)	211.2870	n	(P-4782)
340.4020	r	(P-3997)	211.830	n	(P-4782)	211.1850	n	(P-4782)	211.2890	n	(P-4782)
340.4030	r	(P-3997)	211.850	n	(P-4782)	211.1870	n	(P-4782)	211.2910	n	(P-4782)
340.4050	r	(P-3997)	211.870	n	(P-4782)	211.1890	n	(P-4782)	211.2930	n	(P-4782)
340.4070	r	(P-3997)	211.890	n	(P-4782)	211.1910	n	(P-4782)	211.2950	n	(P-4782)
340.4080	r	(P-3997)	211.910	n	(P-4782)	211.1930	n	(P-4782)	211.2970	n	(P-4782)
340.4090	r	(P-3997)	211.930	n	(P-4782)	211.1950	n	(P-4782)	211.2990	n	(P-4782)
340.Ap.A	r	(P-3997)	211.950	n	(P-4782)	211.1970	n	(P-4782)	211.3010	n	(P-4782)
340.Ap.B	r	(P-3997)	211.970	n	(P-4782)	211.1990	n	(P-4782)	211.3030	n	(P-4782)
340.Ap.C	r	(P-3997)	211.990	n	(P-4782)	211.2010	n	(P-4782)	211.3050	n	(P-4782)
II.A	r	(P-3997)	211.1010	n	(P-4782)	211.2030	n	(P-4782)	211.3070	n	(P-4782)
			211.1050	n	(P-4782)	211.2070	n	(P-4782)	211.3090	n	(P-4782)
			211.1090	n	(P-4782)	211.2090	n	(P-4782)	211.3110	n	(P-4782)
			211.1110	n	(P-4782)	211.2110	n	(P-4782)	211.3130	n	(P-4782)
			211.1130	n	(P-4782)	211.2130	n	(P-4782)	211.3150	n	(P-4782)
			211.1150	n	(P-4782)	211.2150	n	(P-4782)	211.3170	n	(P-4782)
			211.1170	n	(P-4782)	211.2170	n	(P-4782)	211.3190	n	(P-4782)
			211.1190	n	(P-4782)	211.2190	n	(P-4782)	211.3210	n	(P-4782)
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211.3290 n	(P-4782)	211.4270 n	(P-4782)	211.5350 n	(P-4782)	211.6410 n	(P-4782)
211.3310 n	(P-4782)	211.4290 n	(P-4782)	211.5370 n	(P-4782)	211.6430 n	(P-4782)
211.3330 n	(P-4782)	211.4310 n	(P-4782)	211.5410 n	(P-4782)	211.6450 n	(P-4782)
211.3350 n	(P-4782)	211.4330 n	(P-4782)	211.5430 n	(P-4782)	211.6470 n	(P-4782)
211.3370 n	(P-4782)	211.4350 n	(P-4782)	211.5450 n	(P-4782)	211.6490 n	(P-4782)
211.3390 n	(P-4782)	211.4370 n	(P-4782)	211.5470 n	(P-4782)	211.6510 n	(P-4782)
211.3410 n	(P-4782)	211.4390 n	(P-4782)	211.5490 n	(P-4782)	211.6530 n	(P-4782)
211.3430 n	(P-4782)	211.4410 n	(P-4782)	211.5510 n	(P-4782)	211.6550 n	(P-4782)
211.3450 n	(P-4782)	211.4430 n	(P-4782)	211.5550 n	(P-4782)	211.6570 n	(P-4782)
211.3470 n	(P-4782)	211.4450 n	(P-4782)	211.5570 n	(P-4782)	211.6590 n	(P-4782)
211.3490 n	(P-4782)	211.4470 n	(P-4782)	211.5590 n	(P-4782)	211.6610 n	(P-4782)
211.3510 n	(P-4782)	211.4490 n	(P-4782)	211.5610 n	(P-4782)	211.6670 n	(P-4782)
211.3530 n	(P-4782)	211.4510 n	(P-4782)	211.5630 n	(P-4782)	211.6690 n	(P-4782)
211.3550 n	(P-4782)	211.4530 n	(P-4782)	211.5650 n	(P-4782)	211.6730 n	(P-4782)
211.3570 n	(P-4782)	211.4550 n	(P-4782)	211.5670 n	(P-4782)	211.6750 n	(P-4782)
211.3590 n	(P-4782)	211.4590 n	(P-4782)	211.5690 n	(P-4782)	211.6770 n	(P-4782)
211.3610 n	(P-4782)	211.4610 n	(P-4782)	211.5710 n	(P-4782)	211.6790 n	(P-4782)
211.3630 n	(P-4782)	211.4630 n	(P-4782)	211.5730 n	(P-4782)	211.6810 n	(P-4782)
211.3650 n	(P-4782)	211.4670 n	(P-4782)	211.5750 n	(P-4782)	211.6850 n	(P-4782)
211.3670 n	(P-4782)	211.4690 n	(P-4782)	211.5770 n	(P-4782)	211.6870 n	(P-4782)
211.3690 n	(P-4782)	211.4710 n	(P-4782)	211.5790 n	(P-4782)	211.6890 n	(P-4782)
211.3710 n	(P-4782)	211.4730 n	(P-4782)	211.5810 n	(P-4782)	211.6910 n	(P-4782)
211.3730 n	(P-4782)	211.4750 n	(P-4782)	211.5830 n	(P-4782)	211.6930 n	(P-4782)
211.3750 n	(P-4782)	211.4770 n	(P-4782)	211.5850 n	(P-4782)	211.6950 n	(P-4782)
211.3770 n	(P-4782)	211.4790 n	(P-4782)	211.5870 n	(P-4782)	211.6970 n	(P-4782)
211.3790 n	(P-4782)	211.4810 n	(P-4782)	211.5890 n	(P-4782)	211.6990 n	(P-4782)
211.3810 n	(P-4782)	211.4870 n	(P-4782)	211.5910 n	(P-4782)	211.7010 n	(P-4782)
211.3830 n	(P-4782)	211.4890 n	(P-4782)	211.5930 n	(P-4782)	211.7030 n	(P-4782)
211.3850 n	(P-4782)	211.4910 n	(P-4782)	211.5950 n	(P-4782)	211.7070 n	(P-4782)
211.3870 n	(P-4782)	211.4930 n	(P-4782)	211.5970 n	(P-4782)	211.7090 n	(P-4782)
211.3890 n	(P-4782)	211.4950 n	(P-4782)	211.5990 n	(P-4782)	211.7110 n	(P-4782)
211.3910 n	(P-4782)	211.4990 n	(P-4782)	211.6010 n	(P-4782)	211.7130 n	(P-4782)
211.3930 n	(P-4782)	211.5030 n	(P-4782)	211.6030 n	(P-4782)	211.7150 n	(P-4782)
211.3970 n	(P-4782)	211.5050 n	(P-4782)	211.6050 n	(P-4782)	211.7170 n	(P-4782)
211.3990 n	(P-4782)	211.5070 n	(P-4782)	211.6070 n	(P-4782)	211.7190 n	(P-4782)
211.4010 n	(P-4782)	211.5090 n	(P-4782)	211.6090 n	(P-4782)	211.7210 n	(P-4782)
211.4030 n	(P-4782)	211.5110 n	(P-4782)	211.6130 n	(P-4782)	211.7230 n	(P-4782)
211.4050 n	(P-4782)	211.5130 n	(P-4782)	211.6150 n	(P-4782)	211.7250 n	(P-4782)
211.4070 n	(P-4782)	211.5150 n	(P-4782)	211.6190 n	(P-4782)	211.7270 n	(P-4782)
211.4090 n	(P-4782)	211.5170 n	(P-4782)	211.6210 n	(P-4782)	211.7290 n	(P-4782)
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400.1940 re (A-4464)
400.1945 re (A-4464)
400.1950 re (A-4464)
400.1955 re (A-4464)
400.1970 re (A-4464)

400.1972 re (A-4464)
400.1975 re (A-4464)
400.1980 re (A-4464)
400.1982 re (A-4464)
400.1985 re (A-4464)
400.1990 re (A-4464)
400.1993 re (A-4464)
400.1997 re (A-4464)
400.2005 re (A-4464)
400.2010 re (A-4464)
400.2020 re (A-4464)
400.2030 re (A-4464)
400.2040 re (A-4464)
400.2050 re (A-4464)
400.2055 re (A-4464)
400.2060 re (A-4464)
400.2070 re (A-4464)
400.2105 re (A-4464)
400.2110 re (A-4464)
400.2120 re (A-4464)
400.2200 re (A-4464)
400.2300 re (A-4464)
400.2310 re (A-4464)
400.2320 re (A-4464)
400.2330 re (A-4464)
400.2340 re (A-4464)
400.2400 re (A-4464)
400.2410 re (A-4464)
400.2420 re (A-4464)
400.2500 re (A-4464)
400.2510 re (A-4464)
400.2520 re (A-4464)
400.2530 re (A-4464)
400.2540 re (A-4464)
400.2550 re (A-4464)
400.2700 re (A-4464)
400.2710 re (A-4464)
450.110 re (A-4475)
450.115 re (A-4475)
450.120 re (A-4475)
450.125 re (A-4475)
450.130 re (A-4475)
450.135 re (P-17570/92; A-3513)
450.135 re (A-4475)
450.140 re (A-4475)
450.145 re (P-17570/92; A-3513)
450.145 re (A-4475)
450.150 re (A-4475)
450.160 re (P-17570/92; A-3513)

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TITLE 38 (CONT'D)			TITLE 38 (CONT'D)		
450.160	re	(A-4475)	450.1550	re	(A-4475)
450.165	n	(P-17570/92; A-3513)	450.1560	re	(A-4475)
450.165	re	(A-4475)	450.1570	re	(A-4475)
450.170	re	(A-4475)	450.1580	re	(A-4475)
450.175	am	(P-17570/92; A-3513)	450.1590	re	(A-4475)
450.175	re	(A-4475)	450.1595	re	(A-4475)
450.185	re	(A-4475)	450.1600	re	(A-4475)
450.210	am	(P-17570/92; A-3513)	450.1610	re	(A-4475)
450.210	re	(A-4475)	450.1620	re	(A-4475)
450.220	am	(P-17570/92; A-3513)	450.1630	re	(A-4475)
450.220	re	(A-4475)	450.1640	re	(A-4475)
450.230	re	(A-4475)	450.1650	re	(A-4475)
450.240	re	(A-4475)	450.1660	re	(A-4475)
450.250	re	(A-4475)	450.1670	re	(A-4475)
450.260	re	(A-4475)	450.1680	re	(A-4475)
450.270	re	(A-4475)	450.1690	re	(A-4475)
450.280	re	(A-4475)	450.1700	re	(A-4475)
450.290	re	(A-4475)	450.1720	re	(A-4475)
450.310	re	(A-4475)	450.1730	re	(A-4475)
450.320	re	(A-4475)	450.1740	re	(A-4475)
450.330	re	(A-4475)	450.1750	re	(A-4475)
450.340	re	(A-4475)	450.1760	re	(A-4475)
450.350	re	(A-4475)	450.1770	re	(A-4475)
450.410	am	(P-17570/92; A-3513)	450.1790	re	(A-4464)
450.420	re	(A-4475)	1000.110	re	(A-4464)
450.425	n	(P-17570/92; A-3513)	1000.120	re	(A-4464)
450.430	re	(A-4475)	1000.130	re	(A-4464)
450.440	re	(A-4475)	1000.140	re	(A-4464)
450.450	re	(A-4475)	1000.141	re	(A-4464)
450.460	re	(A-4475)	1000.142	re	(A-4464)
450.470	re	(A-4475)	1000.143	re	(A-4464)
450.475	re	(A-4475)	1000.150	re	(A-4464)
450.480	re	(A-4475)	1000.205	re	(A-4464)
450.490	re	(A-4475)	1000.210	re	(A-4464)
450.510	re	(A-4475)	1000.220	re	(A-4464)
450.520	re	(A-4475)	1000.230	re	(A-4464)
450.530	re	(A-4475)	1000.240	re	(A-4464)
450.540	re	(A-4475)	1000.250	re	(A-4464)
			1000.260	re	(A-4464)
			1000.270	re	(A-4464)
			1000.280	re	(A-4464)
			1000.290	re	(A-4464)
			1000.310	re	(A-4464)
			1000.410	re	(A-4464)
			1000.420	re	(A-4464)
			1000.430	re	(A-4464)
			1000.440	re	(A-4464)
			1000.510	re	(A-4464)

TITLE 38 (CONT'D)			TITLE 38 (CONT'D)		
450.750	re	(A-4475)	1000.610	re	(A-4464)
450.810	re	(A-4475)	1000.615	re	(A-4464)
450.820	re	(A-4475)	1000.620	re	(A-4464)
450.830	re	(A-4475)	1000.630	re	(A-4464)
450.840	re	(A-4475)	1000.640	re	(A-4464)
450.850	re	(A-4475)	1000.650	re	(A-4464)
450.860	re	(A-4475)	1000.660	re	(A-4464)
450.910	re	(A-4475)	1000.665	re	(A-4464)
450.920	re	(A-4475)	1000.670	re	(A-4464)
450.930	re	(A-4475)	1000.675	re	(A-4464)
450.940	am	(P-17570/92; A-3513)	1000.680	re	(A-4464)
450.940	re	(A-4475)	1000.690	re	(A-4464)
450.950	re	(A-4475)	1000.700	re	(A-4464)
450.1010	re	(A-4475)	1000.710	re	(A-4464)
450.1020	am	(P-17570/92; A-3513)	1000.720	re	(A-4464)
450.1020	re	(A-4475)	1000.810	re	(A-4464)
450.1030	re	(A-4475)	1000.910	re	(A-4464)
450.1110	re	(A-4475)	1000.1010	re	(A-4464)
450.1120	re	(A-4475)	1000.1020	re	(A-4464)
450.1130	re	(A-4475)	1000.1030	re	(A-4464)
450.1140	re	(A-4475)	1000.1040	re	(A-4464)
450.1150	re	(A-4475)	1000.1050	re	(A-4464)
450.1160	re	(A-4475)	1000.1060	re	(A-4464)
450.1170	re	(A-4475)	1000.1070	re	(A-4464)
450.1175	re	(A-4475)	1000.1080	re	(A-4464)
450.1210	re	(A-4475)	1000.1090	re	(A-4464)
450.1220	re	(A-4475)	1000.1110	re	(A-4464)
450.1230	re	(A-4475)	1000.1120	re	(A-4464)
450.1240	re	(A-4475)	1000.1130	re	(A-4464)
450.1250	re	(A-4475)	1000.1140	re	(A-4464)
450.1305	re	(A-4475)	1000.1150	re	(A-4464)
450.1310	re	(A-4475)	1000.1160	re	(A-4464)
450.1315	re	(A-4475)	1000.1170	re	(A-4464)
450.1320	re	(A-4475)	1000.1180	re	(A-4464)
450.1325	re	(A-4475)	1000.1190	re	(A-4464)
450.1330	re	(A-4475)	1000.1200	re	(A-4464)
450.1335	am	(P-17570/92; A-3513)	1000.1210	re	(A-4464)
450.1335	re	(A-4475)	1000.1220	re	(A-4464)
450.1340	re	(A-4475)	1000.1310	re	(A-4464)
450.1345	re	(A-4475)	1000.1320	re	(A-4464)
450.1350	re	(A-4475)	1000.1330	re	(A-4464)
450.1355	re	(A-4475)	1000.1340	re	(A-4464)
450.1360	re	(A-4475)	1000.1410	re	(A-4464)
450.1410	re	(A-4475)	1000.1420	re	(A-4464)
450.1420	re	(A-4475)	1000.1430	re	(A-4464)
450.1510	re	(A-4475)	1000.1440	re	(A-4464)
450.1520	re	(A-4475)	1000.1450	re	(A-4464)
450.1530	re	(A-4475)	1000.1460	re	(A-4464)
450.1540	re	(A-4475)	1000.1470	re	(A-4464)

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1000.1480	re	(A-4464)	1000.1982	re	(A-4464)
1000.1510	re	(A-4464)	1000.1985	re	(A-4464)
1000.1520	re	(A-4464)	1000.1990	re	(A-4464)
1000.1530	re	(A-4464)	1000.1993	re	(A-4464)
1000.1540	re	(A-4464)	1000.1997	re	(A-4464)
1000.1550	re	(A-4464)	1000.2005	re	(A-4464)
1000.1560	re	(A-4464)	1000.2010	re	(A-4464)
1000.1570	re	(A-4464)	1000.2020	re	(A-4464)
1000.1580	re	(A-4464)	1000.2030	re	(A-4464)
1000.1590	re	(A-4464)	1000.2040	re	(A-4464)
1000.1600	re	(A-4464)	1000.2050	re	(A-4464)
1000.1610	re	(A-4464)	1000.2055	re	(A-4464)
1000.1620	re	(A-4464)	1000.2060	re	(A-4464)
1000.1630	re	(A-4464)	1000.2070	re	(A-4464)
1000.1640	re	(A-4464)	1000.2105	re	(A-4464)
1000.1650	re	(A-4464)	1000.2110	re	(A-4464)
1000.1660	re	(A-4464)	1000.2120	re	(A-4464)
1000.1670	re	(A-4464)	1000.2200	re	(A-4464)
1000.1680	re	(A-4464)	1000.2300	re	(A-4464)
1000.1690	re	(A-4464)	1000.2310	re	(A-4464)
1000.1700	re	(A-4464)	1000.2320	re	(A-4464)
1000.1710	re	(A-4464)	1000.2330	re	(A-4464)
1000.1720	re	(A-4464)	1000.2340	re	(A-4464)
1000.1730	re	(A-4464)	1000.2400	re	(A-4464)
1000.1740	re	(A-4464)	1000.2410	re	(A-4464)
1000.1750	re	(A-4464)	1000.2420	re	(A-4464)
1000.1760	re	(A-4464)	1000.2500	re	(A-4464)
1000.1770	re	(A-4464)	1000.2510	re	(A-4464)
1000.1780	re	(A-4464)	1000.2520	re	(A-4464)
1000.1790	re	(A-4464)	1000.2530	re	(A-4464)
1000.1800	re	(A-4464)	1000.2540	re	(A-4464)
1000.1810	re	(A-4464)	1000.2550	re	(A-4464)
1000.1905	re	(A-4464)	1000.2710	re	(A-4464)
1000.1910	re	(A-4464)	1050.110	re	(A-4475)
1000.1915	re	(A-4464)	1050.115	re	(A-4475)
1000.1920	re	(A-4464)	1050.120	re	(A-4475)
1000.1925	re	(A-4464)	1050.125	re	(A-4475)
1000.1930	re	(A-4464)	1050.130	re	(A-4475)
1000.1935	re	(A-4464)	1050.135	re	(A-4475)
1000.1940	re	(A-4464)	1050.140	re	(A-4475)
1000.1945	re	(A-4464)	1050.145	re	(A-4475)
1000.1950	re	(A-4464)	1050.150	re	(A-4475)
1000.1955	re	(A-4464)	1050.160	re	(A-4475)
1000.1970	re	(A-4464)	1050.165	re	(A-4475)
1000.1972	re	(A-4464)	1050.170	re	(A-4475)
1000.1975	re	(A-4464)	1050.175	re	(A-4475)
1000.1980	re	(A-4464)	1050.185	re	(A-4475)
			1050.210	re	(A-4475)

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1050.220	re	(A-4475)	1050.1020	re	(A-4475)
1050.230	re	(A-4475)	1050.1030	re	(A-4475)
1050.240	re	(A-4475)	1050.110	re	(A-4475)
1050.250	re	(A-4475)	1050.120	re	(A-4475)
1050.255	re	(A-4475)	1050.130	re	(A-4475)
1050.260	re	(A-4475)	1050.140	re	(A-4475)
1050.270	re	(A-4475)	1050.150	re	(A-4475)
1050.280	re	(A-4475)	1050.160	re	(A-4475)
1050.290	re	(A-4475)	1050.170	re	(A-4475)
1050.310	re	(A-4475)	1050.175	re	(A-4475)
1050.320	re	(A-4475)	1050.180	re	(A-4475)
1050.330	re	(A-4475)	1050.190	re	(A-4475)
1050.340	re	(A-4475)	1050.200	re	(A-4475)
1050.350	re	(A-4475)	1050.210	re	(A-4475)
1050.410	re	(A-4475)	1050.220	re	(A-4475)
1050.420	re	(A-4475)	1050.230	re	(A-4475)
1050.425	re	(A-4475)	1050.240	re	(A-4475)
1050.430	re	(A-4475)	1050.250	re	(A-4475)
1050.440	re	(A-4475)	1050.260	re	(A-4475)
1050.450	re	(A-4475)	1050.270	re	(A-4475)
1050.460	re	(A-4475)	1050.280	re	(A-4475)
1050.470	re	(A-4475)	1050.290	re	(A-4475)
1050.475	re	(A-4475)	1050.310	re	(A-4475)
1050.480	re	(A-4475)	1050.320	re	(A-4475)
1050.490	re	(A-4475)	1050.330	re	(A-4475)
1050.610	re	(A-4475)	1050.340	re	(A-4475)
1050.620	re	(A-4475)	1050.350	re	(A-4475)
1050.630	re	(A-4475)	1050.410	re	(A-4475)
1050.640	re	(A-4475)	1050.420	re	(A-4475)
1050.650	re	(A-4475)	1050.430	re	(A-4475)
1050.660	re	(A-4475)	1050.440	re	(A-4475)
1050.710	re	(A-4475)	1050.450	re	(A-4475)
1050.720	re	(A-4475)	1050.460	re	(A-4475)
1050.730	re	(A-4475)	1050.470	re	(A-4475)
1050.740	re	(A-4475)	1050.475	re	(A-4475)
1050.750	re	(A-4475)	1050.480	re	(A-4475)
1050.810	re	(A-4475)	1050.490	re	(A-4475)
1050.820	re	(A-4475)	1050.610	re	(A-4475)
1050.830	re	(A-4475)	1050.620	re	(A-4475)
1050.840	re	(A-4475)	1050.630	re	(A-4475)
1050.850	re	(A-4475)	1050.640	re	(A-4475)
1050.860	re	(A-4475)	1050.650	re	(A-4475)
1050.910	re	(A-4475)	1050.660	re	(A-4475)
1050.920	re	(A-4475)	1050.710	re	(A-4475)
1050.930	re	(A-4475)	1050.720	re	(A-4475)
1050.940	re	(A-4475)	1050.730	re	(A-4475)
1050.950	re	(A-4475)	1050.740	re	(A-4475)
1050.1010	re	(A-4475)	1050.750	re	(A-4475)
			1050.810	re	(A-4475)
			1050.820	re	(A-4475)
			1050.830	re	(A-4475)
			1050.840	re	(A-4475)
			1050.850	re	(A-4475)
			1050.860	re	(A-4475)
			1050.910	re	(A-4475)
			1050.920	re	(A-4475)
			1050.930	re	(A-4475)
			1050.940	re	(A-4475)
			1050.950	re	(A-4475)
			1050.1680	re	(A-4475)
			1050.1690	re	(A-4475)

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TITLE 38 (CONT'D)		(P-2727)		TITLE 38 (CONT'D)		(P-2727)	
1050.1700 re	(A-4475)	1075.1980	n	1075.2350	n	610.320	n
1050.1720 re	(A-4475)	1075.1985	n	1075.2360	n	610.330	n
1050.1730 re	(A-4475)	1075.1990	n	1075.2370	n	610.340	n
1050.1740 re	(A-4475)	1075.1995	n	1075.2380	n	610.350	n
1050.1750 re	(A-4475)	1075.2000	n	1075.2390	n	5000.230	am
1050.1760 re	(A-4475)	1075.2005	n	1075.2400	n	5000.900	n
1050.1770 re	(A-4475)	1075.2010	n	1075.2410	n	5000.910	n
1050.1790 re	(A-4475)	1075.2015	n	1075.2420	n	5000.920	n
1075.100 n	(P-2727)	1075.2020	n	1075.2430	n	5000.930	n
1075.1425 am	(P-2727)	1075.2025	n	1075.2440	n	5000.940	n
1075.1700 n	(P-2727)	1075.2030	n	1075.2450	n	5000.950	n
1075.1710 n	(P-2727)	1075.2035	n	1075.2460	n	5000.960	n
1075.1800 n	(P-2727)	1075.2040	n	1075.2500	n	5000.970	n
1075.1805 n	(P-2727)	1075.2045	n	1075.2510	n	5000.Ap.B	n
1075.1810 n	(P-2727)	1075.2050	n	1075.2520	n	TITLE 47	
1075.1815 n	(P-2727)	1075.2055	n	1075.2530	n	100.30	am
1075.1820 n	(P-2727)	1075.2060	n	1075.2540	n	100.105	am
1075.1825 n	(P-2727)	1075.2065	n	1075.2550	n	100.Ap.A	
1075.1830 n	(P-2727)	1075.2070	n	1075.2560	n	.II.A	am
1075.1835 n	(P-2727)	1075.2075	n	1075.2570	n	.II.B	am
1075.1840 n	(P-2727)	1075.2080	n	1075.2580	n	.II.C	am
1075.1845 n	(P-2727)	1075.2085	n	TITLE 41		.II.D	am
1075.1850 n	(P-2727)	1075.2090	n	170.530	am	.II.E	am
1075.1855 n	(P-2727)	1075.2095	n	TITLE 44		(E-1186)	
1075.1860 n	(P-2727)	1075.2100	n	1.100	am	.II.F	am
1075.1865 n	(P-2727)	1075.2105	n	1.350	am	125.10	n
1075.1870 n	(P-2727)	1075.2110	n	1.515	n	125.20	n
1075.1875 n	(P-2727)	1075.2115	n	1.530	am	125.30	n
1075.1880 n	(P-2727)	1075.2120	n	1.610	am	125.40	n
1075.1885 n	(P-2727)	1075.2125	n	1.620	am	125.50	n
1075.1890 n	(P-2727)	1075.2130	n	1.630	am	125.60	n
1075.1895 n	(P-2727)	1075.2135	n	1.2215	am	125.70	n
1075.1899 n	(P-2727)	1075.2140	n	610.100	n	125.80	n
1075.1900 n	(P-2727)	1075.2145	n	610.110	n	125.90	n
1075.1905 n	(P-2727)	1075.2150	n	610.120	n	125.100	n
1075.1910 n	(P-2727)	1075.2155	n	610.200	n	125.110	n
1075.1915 n	(P-2727)	1075.2160	n	610.210	n	125.120	n
1075.1920 n	(P-2727)	1075.2165	n	610.220	n	125.130	n
1075.1925 n	(P-2727)	1075.2170	n	610.230	n	125.140	n
1075.1930 n	(P-2727)	1075.2200	n	610.240	n	130.10	r
1075.1935 n	(P-2727)	1075.2210	n	610.250	n	130.20	r
1075.1940 n	(P-2727)	1075.2220	n	610.260	n	130.30	r
1075.1945 n	(P-2727)	1075.2230	n	610.270	n	130.40	r
1075.1950 n	(P-2727)	1075.2240	n	610.280	n	130.50	r
1075.1955 n	(P-2727)	1075.2300	n	610.300	n	130.60	r
1075.1960 n	(P-2727)	1075.2310	n	610.310	n	130.70	r
1075.1965 n	(P-2727)	1075.2320	n	TITLE 44		130.80	r
1075.1970 n	(P-2727)	1075.2330	n	1.100	am	(P-1697)	
1075.1975 n	(P-2727)	1075.2340	n	1.350	am	(P-1697)	
				1.515	n	(P-1697)	
				1.530	am	(P-1697)	
				1.610	am	(P-1697)	
				1.620	am	(P-1697)	
				1.630	am	(P-1697)	
				1.2215	am	(P-1697)	
				610.100	n	(P-1697)	
				610.110	n	(P-1697)	
				610.120	n	(P-1697)	
				610.200	n	(P-1697)	
				610.210	n	(P-1697)	
				610.220	n	(P-1697)	
				610.230	n	(P-1697)	
				610.240	n	(P-1697)	
				610.250	n	(P-1697)	
				610.260	n	(P-1697)	
				610.270	n	(P-1697)	
				610.280	n	(P-1697)	
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130.110	r	(P-1)	370.704	n	(P-11713/92; A-319)
370.101	n	(P-11713/92; A-319)	370.705	n	(P-11713/92; A-319)
370.102	n	(P-11713/92; A-319)	370.706	n	(P-11713/92; A-319)
370.103	n	(P-11713/92; A-319)	370.707	n	(P-11713/92; A-319)
370.104	n	(P-11713/92; A-319)	370.801	n	(P-11713/92; A-319)
370.105	n	(P-11713/92; A-319)	370.802	n	(P-11713/92; A-319)
370.106	n	(P-11713/92; A-319)	370.901	n	(P-11713/92; A-319)
370.107	n	(P-11713/92; A-319)	370.902	n	(P-11713/92; A-319)
370.108	n	(P-11713/92; A-319)	370.903	n	(P-11713/92; A-319)
370.109	n	(P-11713/92; A-319)	370.904	n	(P-11713/92; A-319)
370.110	n	(P-11713/92; A-319)	370.1001	n	(P-11713/92; A-319)
370.111	n	(P-11713/92; A-319)	370.1002	n	(P-11713/92; A-319)
370.112	n	(P-11713/92; A-319)	370.1003	n	(P-11713/92; A-319)
370.113	n	(P-11713/92; A-319)	370.1004	n	(P-11713/92; A-319)
370.201	n	(P-11713/92; A-319)	370.1005	n	(P-11713/92; A-319)
370.202	n	(P-11713/92; A-319)	370.1006	n	(P-11713/92; A-319)
370.203	n	(P-11713/92; A-319)	370.1007	n	(P-11713/92; A-319)
370.204	n	(P-11713/92; A-319)	370.1101	n	(P-11713/92; A-319)
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370.206	n	(P-11713/92; A-319)	700.110	n	(P-4530)
370.207	n	(P-11713/92; A-319)	700.200	n	(P-4530)
370.208	n	(P-11713/92; A-319)	700.205	n	(P-4530)
370.209	n	(P-11713/92; A-319)	700.207	n	(P-4530)
370.210	n	(P-11713/92; A-319)	700.209	n	(P-4530)
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370.301	n	(P-11713/92; A-319)	700.221	n	(P-4530)
370.302	n	(P-11713/92; A-319)	700.223	n	(P-4530)
370.303	n	(P-11713/92; A-319)	700.224	n	(P-4530)
370.304	n	(P-11713/92; A-319)	700.225	n	(P-4530)
370.305	n	(P-11713/92; A-319)	700.226	n	(P-4530)
370.401	n	(P-11713/92; A-319)	700.227	n	(P-4530)
370.402	n	(P-11713/92; A-319)	700.228	n	(P-4530)
370.501	n	(P-11713/92; A-319)	700.250	n	(P-4530)
370.502	n	(P-11713/92; A-319)	700.252	n	(P-4530)
370.503	n	(P-11713/92; A-319)	700.260	n	(P-4530)
370.504	n	(P-11713/92; A-319)	700.265	n	(P-4530)
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370.603	n	(P-11713/92; A-319)	802.20	am	(P-44) (E-163)
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802.70	am	(P-44) (E-163)	1408.80	n	(P-8735/92; A-4195)
802.80	am	(P-44) (E-163)	1408.90	n	(P-8735/92; A-4195)
805.10	am	(P-42) (E-154)	1408.11.A	n	(P-8735/92; A-4195)
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805.30	am	(P-42) (E-154)	2013.20	am	(P-10375/92; A-1525)
805.40	am	(P-42) (E-154)	2013.30	am	(P-10375/92; A-1525)
805.50	am	(P-42) (E-154)	2013.40	am	(P-10375/92; A-1525)
805.60	am	(P-42) (E-154)	2013.50	am	(P-10375/92; A-1525)
805.70	am	(P-42) (E-154)	2013.60	am	(P-10375/92; A-1525)
904.20	am	(P-3993)	2013.70	am	(P-10375/92; A-1525)
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916.20	am	(P-5992)	2015.20	n	(P-696)
916.30	am	(P-5992)	2015.30	n	(P-696)
916.40	am	(P-5992)	2015.40	n	(P-696)
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916.Ex.B	am	(P-5992)	2015.60	n	(P-696)
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916.11.A	n	(P-5992)	TITLE 56		
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920.20	r	(P-2530)	2520.700	am	(P-10)
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927.20	am	(P-2106)	2520.720	am	(P-10)
927.30	am	(P-2106)	2520.730	am	(P-10)
932.20	am	(P-7279/92; O-1240)	2520.740	#	(P-10)
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939.20	am	(P-4768)	2520.780	am	(P-10)
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939.11.B	am	(P-4768)	2520.797	am	(P-10)
939.11.C	am	(P-4768)	2520.797	am	(P-10)
939.11.D	am	(P-4768)	2520.80	am	(P-10)
939.11.E	am	(P-4768)	2600.50	am	(P-7120/92; A-6483)
939.11.F	am	(P-4768)	2712.201	am	(P-17853/92; A-3194)
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1250.30	n	(P-3985)	2712.207	am	(P-17853/92; A-3194)
1250.40	n	(P-3985)	2732.225	n	(P-211)
1408.10	n	(P-8735/92; A-4195)	2732.227	n	(P-211)
1408.20	n	(P-8735/92; A-4195)	2732.30	n	(P-5985)
1408.30	n	(P-8735/92; A-4195)	2765.5	am	(P-12006/92; A-308)
1408.40	n	(P-8735/92; A-4195)	2765.50	am	(P-12006/92; A-308)
1408.50	n	(P-8735/92; A-4195)	2765.64	n	(P-12006/92; A-308)
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2765.71	n	(P-2523)	121.85	n	(P-15715/92; RC-3689; A-4261)
2765.74	n	(P-12006/92; A-308)	121.90	n	(P-15715/92; RC-3689; A-4261)
2765.328	am	(P-15638/92; A-614)	121.95	n	(P-15715/92; RC-3689; A-4261)
2765.329	n	(P-15638/92; A-614)	121.100	n	(P-15715/92; RC-3689; A-4261)
2765.330	n	(P-15638/92; A-614)	121.105	n	(P-15715/92; RC-3689; A-4261)
2765.333	am	(P-15638/92; A-614)	121.110	n	(P-15715/92; RC-3689; A-4261)
2765.334	am	(P-15638/92; A-614)	121.115	n	(P-15715/92; RC-3689; A-4261)
2765.335	am	(P-15625/92; A-295)	121.120	n	(P-15715/92; RC-3689; A-4261)
2770.100	am	(P-15625/92; A-295)	121.130	n	(P-15715/92; RC-3689; A-4261)
2770.105	am	(P-15625/92; A-295)	121.135	n	(P-15715/92; RC-3689; A-4261)
2770.110	am	(P-886)	121.140	n	(P-15715/92; RC-3689; A-4261)
2840.25	n	(P-3922)	121.145	n	(P-15715/92; RC-3689; A-4261)
6000.120	am		121.Ap.A	n	(P-15715/92; RC-3689; A-4261)

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119.120	am	(P-6397)	121.120	n	(P-15715/92; RC-3689; A-4261)
119.260	am	(P-6397)	121.130	n	(P-15715/92; RC-3689; A-4261)
119.270	n	(P-6397)	121.135	n	(P-15715/92; RC-3689; A-4261)
119.300	am	(P-15715/92; RC-3689; A-4261)	121.140	n	(P-15715/92; RC-3689; A-4261)
121.10	n		121.145	n	(P-15715/92; RC-3689; A-4261)
121.15	n	(P-15715/92; RC-3689; A-4261)	121.Ap.A	n	(P-15715/92; RC-3689; A-4261)
121.20	n	(P-15715/92; RC-3689; A-4261)	122.10	n	(P-15691/92; RC-3688; A-4236)
121.25	n	(P-15715/92; RC-3689; A-4261)	122.15	n	(P-15691/92; RC-3688; A-4236)
121.30	n	(P-15715/92; RC-3689; A-4261)	122.20	n	(P-15691/92; RC-3688; A-4236)
121.35	n	(P-15715/92; RC-3689; A-4261)	122.25	n	(P-15691/92; RC-3688; A-4236)
121.40	n	(P-15715/92; RC-3689; A-4261)	122.30	n	(P-15691/92; RC-3688; A-4236)
121.45	n	(P-15715/92; RC-3689; A-4261)	122.31	n	(P-15691/92; RC-3688; A-4236)
121.50	n	(P-15715/92; RC-3689; A-4261)	122.35	n	(P-15691/92; RC-3688; A-4236)
121.55	n	(P-15715/92; RC-3689; A-4261)	122.40	n	(P-15691/92; RC-3688; A-4236)
121.60	n	(P-15715/92; RC-3689; A-4261)	122.45	n	(P-15691/92; RC-3688; A-4236)
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122.60	n	(P-15691/92; RC-3688; A-4236)	1210.25	n	(P-16374/92; A-1535)
122.65	n	(P-15691/92; RC-3688; A-4236)	1210.30	r	(P-16374/92; A-1535)
122.70	n	(P-15691/92; RC-3688; A-4236)	1210.40	r	(P-16374/92; A-1535)
122.75	n	(P-15691/92; RC-3688; A-4236)	1210.50	r	(P-16374/92; A-1535)
122.80	n	(P-15691/92; RC-3688; A-4236)	1210.60	am	(P-16374/92; A-1535)
122.85	n	(P-15691/92; RC-3688; A-4236)	1210.70	am	(P-16374/92; A-1535)
122.Ap.A	n	(P-15691/92; RC-3688; A-4236)	1210.80	am	(P-16374/92; A-1535)

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240.133	n	(P-13722/92; A-2217)	1210.120	r	(P-16374/92; A-1535)
240.160	am	(P-13722/92; A-2217)	1210.130	r	(P-16374/92; A-1535)
240.170	am	(P-13722/92; A-2217)	1210.140	am	(P-16374/92; A-1535)
240.180	am	(P-13722/92; A-2217)	1210.150	am	(P-16374/92; A-1535)
240.190	am	(P-13722/92; A-2217)	1210.160	am	(P-16374/92; A-1535)
240.195	am	(P-13722/92; A-2217)	1210.170	am	(P-16374/92; A-1535)
240.1200	am	(E-1195)	1210.180	am	(P-16374/92; A-1535)
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240.1210	n	(P-3771)	1210.200	r	(P-16374/92; A-1535)
240.1220	n	(P-3771)	1210.210	r	(P-16374/92; A-1535)
240.1230	n	(P-3771)	1210.220	r	(P-16374/92; A-1535)
240.1240	n	(P-3771)	1210.230	r	(P-16374/92; A-1535)
240.1250	n	(P-3771)	1210.235	am	(P-16374/92; A-1535)
240.1260	n	(P-3771)	1210.240	am	(P-16374/92; A-1535)
240.1270	n	(P-3771)	1210.250	r	(P-16374/92; A-1535)
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750.3010	am	(P-15056/92; A-417)	1240.10	am	(P-15775/92; A-1579)
750.3055	am	(P-15056/92; A-417)	1240.15	am	(P-15775/92; A-1579)
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1455.30	am	(P-6612) (E-6668)	750.50 r (P-762)
1455.40	n	(P-15785/92; A-1589)	750.50 n (P-777)
1455.50	n	(P-15785/92; A-1589)	750.60 r (P-762)
1455.60	n	(P-15785/92; A-1589)	750.60 n (P-777)
1455.70	n	(P-15785/92; A-1589)	750.70 r (P-762)
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1455.300	n	(P-15785/92; A-1589)	750.90 r (P-762)
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1465.10	r	(P-890)	750.100 r (P-762)
1465.30	am	(P-890)	750.100 n (P-777)
1465.35	n	(P-890)	750.110 r (P-762)
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1465.90	am	(P-890)	750.120 r (P-762)
1465.90	am	(P-890)	750.120 n (P-777)
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1480.150	am	(P-4149)	750.130 n (P-777)
1480.190	am	(P-4149)	750.140 r (P-762)
			750.140 n (P-777)
			750.150 n (P-777)
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730.40	n	(P-3831)	300.260 am (E-2420) (P-6074)
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740.30	n	(P-585; A-6663)	300.290 am (E-2420) (P-6074)
750.10	r	(P-762)	300.630 am (P-1346)
750.10	n	(P-777)	300.660 am (P-1346)
750.20	r	(P-762)	300.665 am (P-1346)
750.20	n	(P-777)	300.3210 am (P-1346)
750.30	r	(P-762)	300.3330 am (P-1346)
750.30	n	(P-777)	330.175 am (P-1321)
TITLE 77			
			205.620 am
			245.40 am
			250.2720 n
			300.175 am
			300.180 am
			300.260 am
			300.270 am
			300.271 n
			300.278 am
			300.290 am
			300.630 am
			300.660 am
			300.665 am
			300.3210 am
			300.3330 am
			330.175 am

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TITLE 77 (CONT'D)							
330.180	am	(P-1321)		395.300	am		(P-8066/92; A-2984)
330.260	am	(E-2405) (P-6059)		395.400	am		(P-8066/92; A-2984)
330.270	am	(P-1321)		630.20	am		(P-8103/92; A-3013)
330.271	n	(E-2405) (P-6059)		630.90	am		(P-8103/92; A-3013)
330.278	am	(E-2405) (P-6059)		630.200	am		(P-8103/92; A-3013)
330.290	am	(E-2405) (P-6059)		630.220	am		(P-3069)
330.730	am	(P-1321)		661.70	am		(P-757)
330.916	r	(P-1321)		665.100	am		(P-2697)
330.4210	am	(P-1321)		665.110	r		(P-2697)
330.4330	am	(P-1321)		665.120	am		(P-2697)
330.175	am	(P-1269)		665.140	am		(P-2697)
350.180	am	(P-1269)		665.150	am		(P-2697)
350.260	am	(E-2373) (P-6028)		665.210	am		(P-2697)
350.270	am	(P-1269)		665.220	am		(P-2697)
350.271	n	(E-2373) (P-6028)		665.230	am		(P-2697)
350.278	am	(E-2373) (P-6028)		665.240	am		(P-2697)
350.290	am	(E-2373) (P-6028)		665.280	am		(P-2697)
350.640	am	(P-1269)		665.310	am		(P-2697)
350.680	am	(P-1269)		665.420	am		(P-2697)
350.685	am	(P-1269)		665.430	am		(P-2697)
350.3210	am	(P-1269)		665.510	am		(P-2697)
350.3330	am	(P-1269)		665.610	am		(P-2697)
350.3730	am	(P-4791/92; A-2351)		665.620	am		(P-2697)
350.3730	am	(P-1269)		665.630	am		(P-2697)
350.3p-A	r	(P-1269)		665.640	am		(P-2697)
390.175	am	(P-1296)		665.4p-B	r		(P-2697)
390.180	am	(P-1296)		693.15	am		(E-1213) (P-2711)
390.260	am	(E-2390) (P-6044)		693.20	am		(E-1213) (P-2711)
390.270	am	(P-1296)		694.20	am		(P-13414/92; A-2306)
390.271	n	(E-2390) (P-6044)		694.100	am		(P-13414/92; A-2306)
390.278	am	(E-2390) (P-6044)		694.110	am		(P-13414/92; A-2306)
390.290	am	(E-2390) (P-6044)		694.120	am		(P-13414/92; A-2306)
390.640	am	(P-1296)		694.4p-A	r		(P-13414/92; A-2306)
390.680	am	(P-1296)		694.4p-B	r		(P-13414/92; A-2306)
390.685	am	(P-1296)		695.10	am		(P-13472/92; A-2975)
390.3210	am	(P-1296)		695.30	am		(P-13472/92; A-2975)
390.3330	am	(P-1296)		695.40	am		(P-13472/92; A-2975)
395.100	am	(P-8066/92; A-2984)		695.50	n		(P-13472/92; A-2975)
395.110	am	(P-8066/92; A-2984)		695.4p-A	n		(P-13472/92; A-2975)
395.120	am	(P-8066/92; A-2984)		697.20	am		(E-1204) (P-2687)
395.130	am	(P-8066/92; A-2984)		697.30	am		(E-1204) (P-2687)
395.140	am	(P-8066/92; A-2984)		750.540	am		(P-723)
395.150	am	(P-8066/92; A-2984)		750.1810	am		(P-723)
395.160	am	(P-8066/92; A-2984)		750.1820	am		(P-723)
395.170	am	(P-8066/92; A-2984)		750.1830	am		(P-723)
395.175	n	(P-8066/92; A-2984)		750.1855	n		(P-723)
395.180	am	(P-8066/92; A-2984)		750.1865	am		(P-723)
395.190	am	(P-8066/92; A-2984)		750.4p-B	am		(P-723)
395.200	r	(P-8066/92; A-2984)		750.4p-C	am		(P-723)

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775.10 am	(P-906)	845.II.A n	(P-12314/92; A-1884)				
775.20 am	(P-906)	845.Ap.E n	(P-12314/92; A-1884)				
775.70 am	(P-906)	900.10 am	(P-10870/92; A-4388)				
775.110 am	(P-906)	900.30 am	(P-10870/92; A-4388)				
775.140 am	(P-906)	900.40 am	(P-10870/92; A-4388)				
775.150 n	(P-906)	900.50 am	(P-10870/92; A-4388)				
785.110 am	(P-920)	900.60 am	(P-10870/92; A-4388)				
785.120 am	(P-920)	900.65 am	(P-10870/92; A-4388)				
785.200 am	(P-920)	900.70 am	(P-10870/92; A-4388)				
785.290 am	(P-920)	900.Th.E n	(P-10870/92; A-4388)				
785.300 am	(P-920)	900.Th.F n	(P-10870/92; A-4388)				
785.355 n	(P-920)	900.Th.G n	(P-10870/92; A-4388)				
785.578 n	(P-920)	900.Th.H n	(P-10870/92; A-4388)				
785.1210 n	(P-920)	900.Th.I n	(P-10870/92; A-4388)				
785.1220 n	(P-920)	Ex.A n	(P-10870/92; A-4388)				
840.20 am	(P-4329/92; A-2319)	Ex.B n	(P-10870/92; A-4388)				
840.115 am	(P-4329/92; A-2319)	Ex.C n	(P-10870/92; A-4388)				
840.210 am	(P-4329/92; A-2319)	Ex.D n	(P-10870/92; A-4388)				
840.215 am	(P-4329/92; A-2319)	915.10 am	(P-10870/92; A-4388)				
840.305 am	(P-4329/92; A-2319)	915.20 am	(P-10989/92; A-4425)				
840.310 am	(P-4329/92; A-2319)	915.40 n	(P-10989/92; A-4425)				
840.Ap.B		915.50 n	(P-10989/92; A-4425)				
.Ex.A am	(P-4329/92; A-2319)	1110.60 n	(P-15328/92; A-4453)				
.II.A r	(P-4329/92; A-2319)	1110.235 n	(P-15328/92; A-4453)				
.Ex.B n	(P-4329/92; A-2319)	1120.10 n	(P-5205/92; A-4431)				
.II.B r	(P-4329/92; A-2319)	1120.20 n	(P-5205/92; RC-1244; A-4453)				
840.Ap.C							
.Ex.B am	(P-4329/92; A-2319)	1120.110 n	(P-5205/92; A-4431)				
845.10 am	(P-12314/92; A-1884)	1120.120 n	(P-5205/92; RC-1244; A-4431)				
845.15 n	(P-12314/92; A-1884)						
845.20 am	(P-12314/92; A-1884)	1120.130 n	(P-5205/92; A-4431)				
845.23 n	(P-12314/92; A-1884)	1120.210 n	(P-5205/92; A-4431)				
845.25 n	(P-12314/92; A-1884)	1120.310 n	(P-5205/92; RC-1244; A-4431)				
845.26 n	(P-12314/92; A-1884)						
845.28 n	(P-12314/92; A-1884)	1120.Ap.A n	(P-5205/92; RC-1244; A-4431)				
845.29 n	(P-12314/92; A-1884)						
845.30 am	M-2073; A-1884)	1130.140 am	(P-4755/92; A-5882)				
		1130.220 am	(P-4755/92; A-5882)				
845.40 am	(P-12314/92; A-1884)	1130.410 am	(P-4755/92; A-5882)				
845.50 am	(P-12314/92; A-1884)	1130.510 am	(P-4755/92; A-5882)				
845.60 r	(P-12314/92; A-1884)	1130.620 am	(P-4755/92; A-5882)				
845.Ap.A n	(P-12314/92; A-1884)	1130.630 am	(P-4755/92; A-5882)				
845.Ex.A n	(P-12314/92; A-1884)	1130.640 am	(P-4755/92; A-5882)				
845.Ex.B n	(P-12314/92; A-1884)	1130.710 am	(P-4755/92; A-5882)				
845.Ex.C n	(P-12314/92; A-1884)	1130.720 am	(P-4755/92; A-5882)				
845.Ap.B n	(P-12314/92; A-1884)	1130.730 am	(P-4755/92; A-5882)				
845.Ap.C n	(P-12314/92; A-1884)	1130.740 am	(P-4755/92; A-5882)				
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		1130.750 am	(P-15321/92; A-4448)			150.210 am	(E-17372/92; RC-181; F-5952)
		1130.760 am	(P-4755/92; A-5882)				
		1130.770 am	(P-4755/92; A-5882)			302.180 am	(P-17187/92; A-3169)
		1130.780 am	(P-4755/92; A-5882)			302.610 am	(P-17187/92; A-3169)
		1130.Ap.A am	R-5951; O-1242; A-5882)			303.112 n	(P-19285/92; A-5587)
						310.30 am	(P-18139/92; A-6441)
		1230.10 r	(P-5187/92; A-5878)			310.40 am	(P-18139/92; A-6441)
		1230.20 r	(P-5187/92; A-5878)			310.110 am	(P-13679/92; A-238)
		1230.30 r	(P-5187/92; A-5878)			310.130 am	(P-13679/92; A-238)
		1230.110 r	(P-5187/92; A-5878)			310.230 am	(P-18139/92; A-6441)
		1230.120 r	(P-5187/92; A-5878)			310.270 am	(P-18139/92; A-6441)
		1230.210 r	(P-5187/92; A-5878)			310.290 am	(P-191; C-672)
		1230.220 r	(P-5187/92; A-5878)				
		1230.230 r	(P-5187/92; A-5878)			310.450 am	(P-14001/92; A-1819)
		1230.240 r	(P-5187/92; A-5878)			310.455 am	(P-14001/92; A-1819)
		1230.250 r	(P-5187/92; A-5878)			310.470 am	(P-14001/92; A-1819)
		1230.260 r	(P-5187/92; A-5878)			310.530 am	(P-14001/92; A-1819)
		1230.310 r	(P-5187/92; A-5878)			310.540 am	(P-14001/92; A-1819)
		1230.320 r	(P-5187/92; A-5878)			310.Ap.A am	(PP-498) (P-13179/92; A-590) (P-18139/92; A-6441)
		1230.410 r	(P-5187/92; A-5878)				
		1230.420 r	(P-5187/92; A-5878)			.Tb.C am	(P-18139/92; A-6441)
		1230.Tb.A r	(P-5187/92; A-5878)			.Tb.D am	(P-18139/92; A-6441)
		1230.Tb.B r	(E-432; O-3056) (P-683)			.Tb.E am	(P-18139/92; A-6441)
		1235.10 n	(E-432; O-3056) (P-683)			.Tb.F am	(P-18139/92; A-6441)
		1235.20 n	(E-432; O-3056) (P-683)			.Tb.M n	(P-13179/92; A-590)
		1235.30 n	(E-432; O-3056) (P-683)			.Tb.N am	(PP-498)
		1235.40 n	(E-432; O-3056) (P-683)			.Tb.O am	(P-18139/92; A-6441)
		1235.50 n	(E-432; O-3056) (P-683)			.Tb.P am	(P-18139/92; A-6441)
		1235.100 n	(E-432; O-3056) (P-683)			.Tb.U am	(P-18139/92; A-6441)
		1235.200 n	(E-432; O-3056) (P-683)			310.Ap.B am	(P-13679/92; A-238)
		1235.210 n	(E-432; O-3056) (P-683)			310.Ap.C am	(P-191) (P-14001/92; A-1819)
		1235.220 n	(E-432; O-3056) (P-683)			310.Ap.D am	(P-14001/92; A-1819)
		1235.230 n	(E-432; O-3056) (P-683)			420.330 am	(P-15342/92; A-1652)
		1235.240 n	(E-432; O-3056) (P-683)			620.130 am	(P-11724/92; W-869)
		1235.300 n	(E-432; O-3056) (P-683)				(P-12409/92; W-869)
		1235.310 n	(E-432; O-3056) (P-683)				(P-91; W-869)
		1240.10 r	(P-5225/92; A-5880)				(P-15347/92; A-4510)
		1240.20 r	(P-5225/92; A-5880)			630.315 n	(P-6632)
		1240.30 r	(P-5225/92; A-5880)			650.1 n	(P-6635)
		1240.40 r	(P-5225/92; A-5880)			650.2 n	(P-6635)
		1240.50 r	(P-5225/92; A-5880)			650.3 n	(P-6635)
		1240.60 r	(P-5225/92; A-5880)			650.4 n	(P-6635)
		1240.70 r	(P-5225/92; A-5880)			650.5 n	(P-6635)
		1240.Ap.A r	(P-5225/92; A-5880)			650.6 n	(P-6635)
		2510.60 am	(P-1695) (E-2031)			650.7 n	(P-6635)
		2510.70 am	(P-1695) (E-2031)			650.8 n	(P-6635)
		2510.90 n	(P-1695) (E-2031)				

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650.10	n	(P-6635)	1650.450	am	(P-12384/92; A-1631)
650.11	n	(P-6635)	1650.460	am	(P-12384/92; A-1631)
650.12	n	(P-6635)	1650.510	am	(P-12384/92; A-1631)
650.13	n	(P-6635)	1650.520	am	(P-12384/92; A-1631)
1200.10	am	(P-3703)	1650.570	am	(P-12384/92; A-1631)
1200.20	am	(P-3703)	1650.620	am	(P-12384/92; A-1631)
1200.30	am	(P-3703)	1650.630	am	(P-12384/92; A-1631)
1200.40	am	(P-3703)	1650.640	am	(P-12384/92; A-1631)
1200.50	am	(P-3703)	1650.650	am	(P-3577)
1200.60	am	(P-3703)	2160.120	am	(P-3577)
1200.70	am	(P-3703)	2160.130	am	(P-3577)
1200.80	am	(P-3703)	2160.210	am	(P-3577)
1200.90	am	(P-3703)	2160.220	am	(P-3577)
1200.100	am	(P-3703)	2160.250	am	(P-3577)
1200.110	am	(P-3703)	2160.310	am	(P-3577)
1200.120	am	(P-3703)	2160.320	am	(P-3577)
1200.130	am	(P-3703)	2160.325	am	(P-3577)
1200.140	am	(P-3703)	2160.330	am	(P-3577)
1200.150	am	(P-3734)	2160.410	am	(P-3577)
1210.10	am	(P-3734)	2160.510	am	(P-3577)
1210.100	am	(P-3734)	2160.610	am	(P-3577)
1210.140	am	(P-3734)	2160.620	am	(P-3577)
1210.160	am	(P-3734)	2650.1	am	(P-2449)
1210.170	am	(P-3734)	2650.10	am	(P-2449)
1210.180	am	(P-3734)	2650.15	am	(P-2449)
1220.10	am	(P-3755)	2650.25	am	(P-2449)
1220.30	am	(P-3755)	2650.30	am	(P-2449)
1220.40	am	(P-3755)	2650.40	n	(P-2449)
1220.50	am	(P-3755)	2650.50	n	(P-2449)
1220.60	am	(P-3755)	2650.60	n	(P-2449)
1220.70	am	(P-3755)	2650.70	n	(P-2449)
1220.80	n	(P-3755)			
1220.90	n	(P-3755)			
1220.100	n	(P-3718)			
1230.10	am	(P-3718)	255.20	am	(P-13703/92; A-798)
1230.80	am	(P-3718)	275.20	am	(P-8269/92; A-98; RQ-2075; 1-C 3902)
1230.90	am	(P-3718)			
1230.150	am	(P-3718)	280.76	n	(P-6382)
1230.160	am	(P-3718)	280.138	am	(P-12810/92; A-805)
1230.180	am	(P-3718)	305.20	am	(P-2463)
1230.190	am	(P-3718)	315.10	am	(P-202)
1230.200	am	(P-3718)	315.20	am	(P-202)
1230.220	am	(P-3718)	315.30	am	(P-202)
1650.210	am	(P-12384/92; A-1631)	315.40	n	(P-202)
1650.230	am	(P-12384/92; A-1631)	315.50	n	(P-202)
1650.240	am	(P-12384/92; A-1631)	315.60	n	(P-202)
1650.290	am	(P-12384/92; A-1631)	590.10	am	(P-2466)
1650.330	am	(P-12384/92; A-1631)	735.121	n	(P-6386)
1650.340	am	(P-12384/92; A-1631)			
1650.370	am	(P-12384/92; A-1631)	755.10	am	(P-16709/92; A-5594)

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755.505	n	(P-16709/92; A-5594)	105.510	n	(P-219) (E-445)
755.510	n	(P-16709/92; A-5594)	105.520	n	(P-219) (E-445)
755.515	n	(P-16709/92; A-5594)	105.600	n	(P-219) (E-445)
755.520	n	(P-16709/92; A-5594)	105.700	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.800	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.810	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.900	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.910	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.920	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.1000	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	105.1010	n	(P-219) (E-445)
755.525	n	(P-16709/92; A-5594)	110.115	am	(P-2507)
755.525	n	(P-16709/92; A-5594)	130.220	am	(P-14554/92; A-860)
755.525	n	(P-16709/92; A-5594)	150.76.A	am	(P-14563/92; A-1947)
755.525	n	(P-16709/92; A-5594)	210.101	am	(E-665) (P-2718)
755.525	n	(P-16709/92; A-5594)	210.110	am	(P-2718)
755.525	n	(P-16709/92; A-5594)	210.115	am	(P-2718; C-3545)
755.525	n	(P-16709/92; A-5594)	210.120	am	(P-2718)
755.525	n	(P-16709/92; A-5594)	210.125	am	(E-665) (P-2718)
755.525	n	(P-16709/92; A-5594)	210.126	n	(E-665) (P-2718)
755.525	n	(P-16709/92; A-5594)	210.130	am	(P-2718)
755.525	n	(P-16709/92; A-5594)	530.115	am	(P-3104)
755.525	n	(P-16709/92; A-5594)	530.125	am	(P-3104)
755.525	n	(P-16709/92; A-5594)	535.101	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.105	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.110	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.115	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.120	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.125	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.130	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.135	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.140	n	(P-15340/92; A-3042)
755.525	n	(P-16709/92; A-5594)	535.145	n	(P-15340/92; A-3042)

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103.25	n	(P-14178/92; A-655)
103.35	n	(P-14178/92; A-655)
104.216	am	(P-540) (E-659)
110.30	am	(P-13207/92; A-640)
111.101	am	(P-16491/92; A-3213)
112.9	am	(P-13381/92; A-813)
112.70	am	(P-3335/92; A-357)
112.71	am	(P-3335/92; A-357)
112.72	am	(P-3335/92; A-357)
112.74	am	(P-3335/92; A-357)
112.78	am	(P-3335/92; A-357)
		(P-5486)

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TITLE 89 (CONT'D)			TITLE 89 (CONT'D)		
112.79	am	(P-3335/92; A-357)	144.250	am	(P-2477)
112.82	am	(P-3335/92; A-357)	147.5	am	(P-1716)
112.145	am	(P-5436)	147.25	am	(P-5471)
112.151	am	(P-5436)	147.50	am	(P-5471)
112.153	am	(P-18216/92; A-4312)	147.150	am	(P-13215/92; A-1128)
112.154	r	(P-14522/92; A-813)			
112.250	am	(P-46)	147.205	am	(P-5471)
112.252	am	(P-46)	147.Th.A	am	(P-13215/92; A-1128)
112.253	am	(P-46)	147.Th.B	am	(P-5471)
112.330	am	(P-46)	147.Th.C	am	(P-1716)
112.370	n	(P-15277/92; A-2253)	147.Th.D	am	(P-5471)
113.9	am	(P-6026) (E-6325)	147.Th.E	am	(P-5471)
113.154	r	(P-14999/92; A-2263)	147.Th.F	am	(P-1716)
113.253	am	(P-702)	147.Th.G	r	(P-5471)
113.260	am	(P-702)	148.25	n	(P-14540/92; A-3296)
113.330	n	(P-14533/92; A-3202)	148.30	am	(P-14540/92; A-3296)
113.410	am	(P-14533/92; A-3202)	148.40	am	(P-14540/92; A-3296)
113.425	am	(P-17047/92; A-4322)	148.50	am	(P-14540/92; A-3296)
113.430	am	(P-17047/92; A-4322)	148.60	am	(P-14540/92; A-3296)
114.9	am	(P-13395/92; A-1091)	148.70	am	(P-14540/92; A-3296)
114.120	am	(P-15810/92; A-3255)	148.80	am	(P-10868/92; A-131)
114.121	r	(P-15810/92; A-3255)	148.82	n	(P-12826/92; RC-6549; A-6649)
114.124	r	(P-15810/92; A-3255)	148.120	am	(P-14540/92; A-3296)
114.125	r	(P-15810/92; A-3255)	148.130	am	(P-14540/92; A-3296)
114.126	r	(P-15810/92; A-3255)	148.140	am	(P-14540/92; A-3296)
114.127	r	(P-15810/92; A-3255)	148.150	am	(P-14540/92; A-3296)
114.128	r	(P-15810/92; A-3255)	148.160	am	(P-14540/92; A-3296)
114.129	r	(P-15810/92; A-3255)	148.170	am	(P-14540/92; A-3296)
114.130	r	(P-15810/92; A-3255)	148.180	am	(P-14540/92; A-3296)
114.135	r	(P-15810/92; A-3255)	148.190	am	(P-14540/92; A-3296)
114.270	r	(P-15008/92; A-2277)	148.200	am	(P-14540/92; A-3296)
114.420	am	(P-15008/92; A-2277)	148.210	am	(P-14540/92; A-3296)
114.430	am	(P-15287/92; A-2277)	148.220	am	(P-14540/92; A-3296)
114.440	n	(P-14538/92; A-3639)	148.230	am	(P-14540/92; A-3296)
116.400	am	(P-13764/92; A-1078)	148.240	am	(P-14540/92; A-3296)
116.500	am	(P-13764/92; A-1078)	148.250	am	(P-14540/92; A-3296)
116.520	r	(P-2126) (E-2368)	148.260	am	(P-14540/92; A-3296)
117.15	n	(P-2114)	148.270	am	(P-14540/92; A-3296)
120.61	am	(P-711)	148.280	am	(P-14540/92; A-3296)
120.70	am	(P-711)	148.290	am	(P-14540/92; A-3296)
120.75	n	(P-711)	148.310	am	(P-14540/92; A-3296)
120.385	n	(P-14544/92; A-1102)	148.320	am	(P-14540/92; A-3296)
121.3	am	(P-13385/92; A-644)	149.10	n	(P-14535/92; A-3217)
121.23	r	(P-15813/92; A-4333)	149.25	am	(P-14535/92; A-3217)
121.24	r	(P-15813/92; A-4333)	149.50	am	(P-14535/92; A-3217)
121.25	r	(P-15813/92; A-4333)	149.75	am	(P-14535/92; A-3217)
			149.100	am	(P-14535/92; A-3217)

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309.14	r	(P-7982/92; A-1044)	n	337.200	n
309.15	r	(P-7982/92; A-1044)	n	337.210	n
309.16	r	(P-7982/92; A-1044)	n	337.220	n
309.17	r	(P-7982/92; A-1044)	n	337.230	n
309.18	r	(P-7982/92; A-1044)	n	337.240	n
309.19	r	(P-7982/92; A-1044)	n	337.250	n
309.20	r	(P-7982/92; A-1044)	am	337.2	am
309.21	r	(P-7982/92; A-1044)	am	337.4	am
309.22	r	(P-7982/92; A-1044)	r	378.1	r
309.23	r	(P-7982/92; A-1044)	r	378.2	r
330.5	am	(P-1259)	r	378.4	r
330.6	am	(P-1259)	am	402.15	am
336.10	n	(P-7963/92; A-1026)	am	505.5	am
336.20	n	(P-7963/92; A-1026)	am	505.10	am
336.30	n	(P-7963/92; A-1026)	am	505.30	am
336.40	n	(P-7963/92; A-1026)	am	505.40	am
336.50	n	(P-7963/92; A-1026)	am	505.50	am
336.60	n	(P-7963/92; A-1026)	am	505.60	am
336.70	n	(P-7963/92; A-1026)	am	505.70	am
336.80	n	(P-7963/92; A-1026)	am	505.80	am
336.90	n	(P-7963/92; A-1026)	am	525.500	n
336.100	n	(P-7963/92; A-1026)	n	540.50	n
336.110	n	(P-7963/92; A-1026)	n	562.20	am
336.120	n	(P-7963/92; A-1026)	am	562.30	am
336.130	n	(P-7963/92; A-1026)	am	567.20	am
336.140	n	(P-7963/92; A-1026)	am	567.30	am
336.150	n	(P-7963/92; A-1026)	am	567.100	am
336.160	n	(P-7963/92; A-1026)	n	587.610	n
336.170	n	(P-7963/92; A-1026)	am	592.50	am
337.10	n	(P-7999/92; A-1046)	am	592.80	am
337.20	n	(P-7999/92; A-1046)	am	680.300	am
337.30	n	(P-7999/92; A-1046)	am	685.150	am
337.40	n	(P-7999/92; A-1046)	am	690.100	am
337.50	n	(P-7999/92; A-1046)	am	690.200	am
337.60	n	(P-7999/92; A-1046)	am	690.300	am
337.70	n	(P-7999/92; A-1046)	am	690.400	am
337.80	n	(P-7999/92; A-1046)	r	730.700	r
337.90	n	(P-7999/92; A-1046)	am	827.10	am
337.100	n	(P-7999/92; A-1046)	am	827.30	am
337.110	n	(P-7999/92; A-1046)	am	827.40	am
337.120	n	(P-7999/92; A-1046)	am	830.50	am
337.130	n	(P-7999/92; A-1046)	am	1200.10	am
337.140	n	(P-7999/92; A-1046)	am	1200.20	am
337.150	n	(P-7999/92; A-1046)	am	1200.30	am
337.160	n	(P-7999/92; A-1046)	am	1200.40	am
337.170	n	(P-7999/92; A-1046)	am	1200.50	am
337.180	n	(P-7999/92; A-1046)	am	1200.60	am
337.190	n	(P-7999/92; A-1046)	am	1200.70	am

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TITLE 89 (CONT'D)					
1200.80	am	(P-15354/92; A-1137)	am, #	451.15	am, #
1200.100	am	(P-15354/92; A-1137)	am	451.20	am
1200.110	am	(P-15354/92; A-1137)	#	451.25	am
1200.Ap.A	am	(P-15354/92; A-1137)	am	451.50	am
			am	451.60	am
			am	451.70	am
			am	451.80	am
			am	451.90	am
			am	451.100	am
			am	451.110	am
			am	451.120	am
			am	451.130	am
			am	451.140	am
			am	451.150	am
			am	451.160	am
			am	451.Ap.F	am
			n	451.II.C	n
			n	451.II.D	n
			n	453.10	n
			n	453.20	n
			n	453.30	n
			am	522.20	am
			am	522.30	am
			am	522.50	am
			am	522.80	am
			am	522.120	am
			r	522.130	r
			n	522.130	n
			am	522.150	am
			am	522.200	am
			am	522.210	am
			n	522.II.J	n
			n	700.10	n
			n	700.20	n
			n	700.30	n
			n	700.40	n
			n	700.50	n
			n	700.60	n
			n	700.70	n
			n	700.80	n
			n	700.90	n
			n	700.100	n
			n	700.110	n
			n	704.10	n
			n	704.20	n
			n	704.30	n
			am	704.40	am
			n	704.50	n
			n	704.60	n

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TITLE 92 (CONT'D)			TITLE 92 (CONT'D)		
704.70	n	(P-17244/92; A-4494)	2520.110	n	(P-542)
704.80	n	(P-17244/92; A-4494)	2520.110	r	(P-566)
704.90	n	(P-17244/92; A-4494)	2520.200	n	(P-542)
704.100	n	(P-17244/92; A-4494)	2520.200	r	(P-566)
704.110	n	(P-17244/92; A-4494)	2520.201	n	(P-542)
704.120	n	(P-17244/92; A-4494)	2520.201	r	(P-566)
704.130	n	(P-17244/92; A-4494)	2520.202	n	(P-542)
704.140	n	(P-17244/92; A-4494)	2520.202	r	(P-566)
704.150	n	(P-17244/92; A-4494)	2520.203	n	(P-542)
704.Ap.A	n	(P-17244/92; A-4494)	2520.203	r	(P-566)
1001.10	am	(P-19761/92; A-6274)	2520.204	n	(P-542)
1001.20	am	(P-19761/92; A-6274)	2520.204	r	(P-566)
1001.100	am	(P-19761/92; A-6274)	2520.205	n	(P-542)
1001.110	am	(P-19761/92; A-6274)	2520.205	r	(P-566)
1001.220	am	(P-19761/92; A-6274)	2520.206	n	(P-542)
1001.300	am	(P-19761/92; A-6274)	2520.206	r	(P-566)
1001.310	am	(P-19761/92; A-6274)	2520.207	n	(P-542)
1001.320	am	(P-19761/92; A-6274)	2520.207	r	(P-566)
1001.330	am	(P-19761/92; A-6274)	2520.208	n	(P-542)
1001.340	am	(P-19761/92; A-6274)	2520.208	r	(P-566)
1001.350	am	(P-19761/92; A-6274)	2520.209	n	(P-542)
1001.360	am	(P-19761/92; A-6274)	2520.209	r	(P-566)
1001.400	am	(P-19761/92; A-6274)	2520.210	n	(P-542)
1001.410	am	(P-19761/92; A-6274)	2520.210	r	(P-566)
1001.420	am	(P-19761/92; A-6274)	2520.211	n	(P-542)
1001.430	am	(P-19761/92; A-6274)	2520.211	r	(P-566)
1001.440	am	(P-19761/92; A-6274)	2520.212	n	(P-542)
1001.450	am	(P-19761/92; A-6274)	2520.212	r	(P-566)
1001.460	am	(P-19761/92; A-6274)	2520.213	n	(P-542)
1001.470	am	(P-19761/92; A-6274)	2520.213	r	(P-566)
1001.485	am	(P-19761/92; A-6274)	2520.214	n	(P-542)
1001.500	n	(P-1758) (E-2047)	2520.214	r	(P-566)
1001.510	n	(P-1758) (E-2047)	2520.215	n	(P-542)
1001.520	n	(P-1758) (E-2047)	2520.215	r	(P-566)
1001.530	n	(P-1758) (E-2047)	2520.216	n	(P-542)
1001.540	n	(P-1758) (E-2047)	2520.216	r	(P-566)
1030.16	n	(P-956) (E-1219)	2520.217	n	(P-542)
1030.17	n	(P-1752)	2520.217	r	(P-566)
1030.18	n	(P-956) (E-1219)	2520.218	n	(P-542)
1030.115	am	(P-17229/92; A-2025)	2520.218	r	(P-566)
1040.20	am	(P-2128)	2520.219	n	(P-542)
1040.101	am	(P-1747)	2520.219	r	(P-566)
1040.102	n	(P-2856)	2520.220	n	(P-542)
1070.100	am	(P-2863)	2520.220	r	(P-566)
1360.40	am	(P-1685)	2520.221	n	(P-542)
2520.26	r	(P-566)	2520.221	r	(P-566)
2520.105	n	(P-542)	2520.222	n	(P-542)
2520.105	r	(P-566)	2520.222	r	(P-566)
			2520.223	n	(P-542)

